Digitized by the Internet Archive
in 2014

https://archive.org/details/annualreport1944rowe

ALLEN COUNTY PUBLIC LIBRARY
3 1833 01866 9801

GC
974.402
R78AR,
1944-1946

ANNUAL REPORT

FOR THE TOWN OF

ROWE

MASSACHUSETTS

For Year Ending December 30

1944

ANNUAL REPORT

—of the—

Town Officers

—of the—

TOWN OF ROWE

MASSACHUSETTS

—for the—

Year Ending December 30th

1944

THE ART PRESS
ORANGE, MASS.
1945

Officers of the Town of Rowe for 1944

Board of Selectmen, Board of Health and Board of Public Welfare

GERALD A. TRUESDELL WILIAM C. BALDRACHI
ALFRED M. RICE

Town Clerk

JOSEPHINE E. SHUMWAY

Treasurer

NETTIE A. PECK

Assessors

ALFRED M. RICE	Term Expires 1947
MYRON A. NEWTON	Term Expires 1946
GERALD A. TRUESDELL	Term Expires 1945

School Committee

HOWARD N. SIBLEY	Term Expires 1947
ALICE M. HOLDEN	Term Expires 1946
JOHN F. WOFFENDEN	Term Expires 1945

Tax Collector and Constable

GERALD A. TRUESDELL

Tree Warden

MYRON A. NEWTON

Auditor

JEANETTE S. SIBLEY

Library Trustees

ANNA M. BARNES	Term Expires 1947
JESSIE S. SIBLEY	Term Expires 1946
EMILY D. WRIGHT	Term Expires 1945

Cemetery Committee

WILLIAM A. BROWN	Term Expires 1947
MYRON A. NEWTON	Term Expires 1946
EMORY B. SIBLEY	Term Expires 1945

Sexton

ELLSWORTH VEBER

Field Drivers and Pound Keepers

JOHN KNAPP ELLSWORTH VEBER
HOWARD O. TRUESDELL

Fence Viewers

ADELBERT F. TRUESDELL ROY J. HOLDEN, JR
MYRON A. NEWTON

Measurers of Wood, Bark and Lumber

FRANK A. DAVENPORT WILLIE L. SHUMWAY
LOUIS A. DAVENPORT

Budget Committee

GERALD A. TRUESDELL	MYRON A. NEWTON
HOWARD N. SIBLEY	NETTIE A. PECK
JOSEPHINE E. SHUMWAY	EDWARD C. HENDERSON
FRANK A. DAVENPORT	ADELBERT F. TRUESDELL

Fire Warden

HOWARD O. TRUESDELL

Deputy Fire Wardens

JOHN KNAPP	ALTON DAVENPORT
CLIFFORD SIBLEY	ELLSWORTH VEBER
ROY J. HOLDEN, JR.	GERALD TRUESDELL
CHARLES D. AVERY	RICHARD SHUMWAY

Road Superintendent

ELLSWORTH W. VEBER

Welfare Agent

EDWARD C. HENDERSON

Animal and Meat Inspector

FRANK A. DAVENPORT

Town Physician

GEORGE K. GOULD, M. D.

Red Cross Nurses

HAZEL PICKWELL, R. N.

LUCIE E. PETERSON, R. N.

Chief of Police

GERALD A. TRUESDELL

Auxiliary Police

ALTON DAVENPORT
JOHN WOFFENDEN
FLOYD A. VEBER
ROBERT SWENSON
HOWARD O. TRUESDELL
HOWARD N. SIBLEY

Dog Officer

HOWARD N. SIBLEY

Sealer of Weights and Measures

MERRITT A. PECK

Superintendent of Gypsy Moth Extermination

HENRY SIFTON

Ration Board

ROY J. HOLDEN, JR.
FRANCIS M. JACKMAN
ROBERT G. SWENSON

Ration Board Clerk

SARAH JANE MURRAY

TOWN WARRANT

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN SS:

To the constable of the Town of Rowe in the County of Franklin:

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of the Town of Rowe qualified to vote in elections and Town affairs to meet in the Town Hall in said Rowe on Monday, the fifth day of February next, at Ten A. M., then and there to bring in their votes on one ballot for the following officers:

Clerk for one year
Treasurer for one year
Selectman for three years
Selectman for two years
Selectman for one year
Assessor for three years
Assessor for two years
School Committee member for three years
Library Trustee for three years
Tax Collector for one year
Auditor for one year
Tree Warden for one year

For this purpose the polls will be open at ten o'clock A. M., and may close at two o'clock P. M.

And in the name of the Commonwealth of Massachusetts you are further directed to warn the inhabitants of the Town of Rowe qualified to vote in elections and Town affairs to meet in the Town Hall in said Rowe on Monday the fifth day of February next at Eleven o'clock A. M., then and there to act on the following articles:

ARTICLE 1. To choose a Moderator to preside at said meeting and for the year.

ARTICLE 2. To hear the reports of the Town Officers and act thereon.

ARTICLE 3. To choose all necessary Town Officers for the ensuing year.

ARTICLE 4. To raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year.

ARTICLE 5. To see if the Town will vote the amounts in the budget as set up by the Finance Committee for the various departments or do or act anything in relation thereto.

ARTICLE 6. To see if the Town will vote to raise and appropriate, or transfer from unappropriated funds in the treasury, a sum of money for Chapter 81 Highways, or take any action in relation thereto.

VOTE

That the sum of $1333 be raised and appropriated to meet the Town's share of the cost of Chapter 81 Highways and that, in addition, the sum of $5000 be transferred from unappropriated available funds in the treasury to meet the State's share of the cost of the work the reimbursements from the State to be restored, upon their receipt, to the unappropriated available funds in the treasury.

ARTICLE 7. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury a sum of money for Chapter 90 Highway Maintenance, or take any action in relation thereto.

VOTE

That the sum of $500 be raised and appropriated to meet the Town's share in the cost of Chapter 90 Highway Maintenance, and in addition, the sum of $1000 be transferred from unappropriated available funds in the treasury to meet the State and County's shares of the cost of the work, the reimbursements from the State and County to be restored upon their receipt, to the unappropriated available funds in the treasury.

ARTICLE 8. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1945, and to issue a note or notes payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

ARTICLE 9. To see if the Town will vote to authorize the Assessors to use from the Town Treasury a sum not to exceed $2000 in determining the tax rate for 1945.

ARTICLE 10. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury a sum of money for the purchase of war bonds or other bonds that are legal for savings banks, in order to establish a post war rehabilitation fund, in accordance with the provisions of Chapter 5 of the Acts of 1943.

ARTICLE 11. To see if the Town will vote to subsidize a Doctor and raise and appropriate $300 for same or do or act anything in relation thereto.

And you are directed to serve this warrant by posting up attested copies thereof, one at the post office, one at Hoosac Tunnel and one at Monroe Bridge at least seven days before said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at time and place of meeting aforesaid.

Given under our hands this Twenty-third day of January in the year of our Lord one thousand nine hundred and forty-five.

GERALD A. TRUESDELL
WILLIAM C. BALDROCHI

Selectmen of Rowe

NOTICE:—This warrant appears as a matter of information only, and the regular meeting warrant may include alterations and additions.

List of Appropriations Recommended for 1945

Animal and Meat Inspection	$ 135 00
Board of Health	250 00
Board of Public Welfare	1400 00
Bonds and Insurance	700 00
Cemeteries	65 00
Contingent	400 00
Gypsy Moth Extermination	300 00
Highways, Town Account	1000 00
Highways, Winter Roads	3000 00
Interest	25 00
Library	200 00

Old Age Assistance	2500 00	
Postage and Printing	250 00	
Schools	8000 00	
Soldiers Benefits	500 00	
Street Lights	264 00	
Ration Board Clerk, Transportation	110 00	
Town Buildings and Grounds	450 00	
Town Farm	300 00	
Town Officers	1750 00	
		$21529 00

Town Officers' Salaries Divided as Follows:

Town Clerk	$ 75 00	
Treasurer	300 00	
Selectmen, $200 each	600 00	
Assessors, $125 each	375 00	
School Committee, $75 each	225 00	
Constable and Collector	150 00	
Auditor	15 00	
Moderator	5 00	
Sealer	5 00	
		$1750 00

ALLOCATION OF CHAPTER 81 HIGHWAY FUND

1	Zoar Rd.	$ 399 05
2	Pond Rd.	206 80
3	Leshures Rd.	603 25
4	Ford Hill	378 80
5	Monroe Hill	580 65
6	Middle Town Hill	124 10
7	Potters Rd.	223 40
8	Cross Rd.	225 60
9	Stone Hill	121 35
10	Stone Rd.	0 00
11	Cyrus Stage Rd.	294 75
12	Dell Rd.	110 00
13	Davis Mine Rd.	319 90
14	Davenport Rd.	407 25
14A	Davenport Rd. Branch	10 00
15	Tatro Rd.	104 98
17	Brittingham Hill	101 00
18	Hazelton Rd.	1051 19
19	County Rd.	215 00
20	County Rd. Branch	10 00

21	Shippees Rd.	55 00	
22	Newell Cross Rd.	30 00	
23	Tunnel Rd.	363 20	
24	Petries Rd.	55 35	
25	Steel Brook Rd.	150 65	
26	Bonnie Blink Rd.	82 20	
27	Dennis Rd.	0 00	
28	Brown Rd.	90 20	
29	Shumway Rd.	0 00	
30	Sibley Rd.	10 00	
	Signs	5 00	
			$6328 67

Report of Selectmen, Board of Public Welfare and Board of Health

HIGHWAYS CHAPTER 81

Appropriation	$1333 00
State Allotment	5000 00

Labor

E. W. Veber, Supt.	$ 591 20	
C. Avery, Driver	28 60	
A. Churchill	5 20	
J. Knapp	5 20	
R. Shumway	314 10	
H. Truesdell	280 95	
F. Veber	109 20	
C. Avery, Labor	251 40	
W. Baldrochi	9 60	
C. Brown	331 20	
J. Knapp	64 80	
A. Magnago	74 40	
G. Moshier	4 80	
R. Newell	66 00	
A. Passardi	171 00	
A. Rice	2 40	
P. Salisbury	28 20	
H. Sifton	430 80	
H. Truesdell	51 00	
F. Veber	54 00	
J. Woffenden	5 00	
		$2879 05

Equipment

C. Avery, truck	$ 5 00	
H. Potter	411 75	
A. Rice	316 00	
G. Truesdell	3 50	
Town of Heath	41 00	
Town of Rowe	600 00	
C. H. Willey	308 00	
A. F. Gingras, loader	4 00	
Town of Florida, shovel	17 50	
Town of Rowe		
Rake	13 30	
Scraper	66 00	
Spreader	2 80	
Tractor	532 50	
C. H. Willey		
Shovel	300 00	
Moving shovel	15 00	
		$2636 35

Material

A. L. Avery, spikes	$ 1 15	
Koppers Tar Co.	629 79	
W. N. Potter, chloride	14 00	
F. Hurd, gravel	102 70	
G. Veber	27 95	
G. Truesdell, plank	37 68	
		$ 813 27
Grand Total, Chapter 81		$6328 67
Balance, Chapter 81		$ 4 33

CHAPTER 90 MAINTENANCE

Appropriation	$350 00
From Free Cash	$700 00

Labor

E. W. Veber, supt.	$45 60
A. Churchill, driver	5 20
R. Shumway	6 30
H. Truesdell	23 20
F. Veber	26 65
C. Avery, labor	4 80
C. Brown	14 40
J. Knapp	14 40
A. Magnago	9 60
R. Newell	9 60

A. Passardi	9 60	
H. Sifton	24 00	
H. Truesdell	7 80	
		$201 15

Equipment

A. F. Gingras, loader	$ 4 00	
H. Potter, truck	65 25	
A. Rice	62 00	
C. H. Willey		
Truck	84 00	
Shovel	100 00	
Town of Heath, truck	21 20	
H. Raymond, screen	1 00	
Town of Rowe		
Rake	90	
Scraper	3 50	
Spreader	2 80	
Tractor	42 00	
Truck	47 00	
		$433 65

Material

F. C. Hurd, sand	$ 7 00	
Koppers Tar Co.	304 06	
G. Veber, gravel	25 50	
		$ 336 56
Grand Total, Chapter 90		$ 971 36
Balance, Chapter 90		78 64
		$1050 00

TOWN ACCOUNT, HIGHWAYS

Appropriation $1000 00

Labor

E. W. Veber, Supt.	$100 80	
C. Avery, Driver	23 40	
J. Knapp	10 40	
R. Shumway	5 60	
H. Truesdell	74 40	
F. Veber	16 90	
C. Avery, labor	9 60	
C. Brown	85 20	
J. Knapp	2 40	

A. Magnago	19 20	
G. Moshier	9 60	
R. Newell	16 80	
A. Passardi	40 80	
H. Sifton	74 40	
H. Truesdell	3 60	
		$493 10

Equipment

H. L. Potter, truck	$ 29 25	
A. Rice	60 00	
Town of Heath	19 80	
Town of Rowe	90 00	
C. H. Willey		
Truck	42 00	
Shovel	60 00	
Town of Rowe, tractor	148 50	
		$449 55

Material

G. Veber, gravel	$14 75	$14 75
Grand Total, Town Account	$957 40	
Balance	42 60	
		$1000 00

HIGHWAYS, WINTER ROADS

Appropriation $3000 00

Labor

E. W. Veber, Supt.	$297 60
C. D. Avery, Driver	18 20
J. Knapp	27 30
R. Shumway	248 15
H. Truesdell	214 50
F. Veber	16 90
C. Avery	36 60
C. Brown	84 00
W. Baldrochi	5 40
A. Caron	7 20
R. Holden	39 00
J. Knapp	28 80
G. Moshier	27 00
R. Newell	31 20
A. Passardi	31 80
C. Paoletti	7 20

A. Rice	9 60	
F. Satori	4 80	
P. Salisbury	21 60	
H. Sifton	165 60	
R. Shumway	18 00	
A. Truesdell	3 60	
G. Truesdell	9 00	
F. Veber	9 00	
		$1362 05

Equipment

H. L. Potter, truck	$ 18 00	
A. M. Rice	16 00	
C. H. Willey		
Truck	28 00	
Shovel	20 00	
H. Raymond, Screen	1 00	
A. Bjork, storing snow fence	10 00	
Town of Rowe		
Truck	449 00	
Tractor	775 00	
		$1317 00

Material

F. C. Hurd, sand	$ 5 00	
W. N. Potter Grain Stores, salt	32 00	
		$ 37 00
Grand Total, Winter Roads		$2716 05
Balance, Winter Roads		283 95
		$3000 00

ROAD MACHINERY EARNINGS

Rake		
Chapter 81	$13 30	
Chapter 90 Maintenance	90	
		$14 20
Scraper		
Chapter 81	$66 00	
Chapter 90 Maintenance	3 50	
		$69 50
Spreader		
Chapter 81	$2 80	
Chapter 90 Maintenance	2 80	
		$5 60

Tractor		
Chapter 81	$532 50	
Chapter 90 Maintenance	42 00	
Town Account	148 50	
Winter Roads	775 00	
		$1498 00
Truck		
Chapter 81	$600 00	
Chapter 90 Maintenance	47 00	
Town Account	90 00	
Winter Roads	449 00	
Garage	29 00	
Town of Heath	99 00	
F. A. Veber	8 00	
		$1322 00
		$2909 30

ROAD MACHINERY ACCOUNT

Appropriation $2517 65

Labor

E. W. Veber, Supt.	$10 40	
C. Avery	15 60	
R. Shumway	22 20	
H. Truesdell	88 80	
		$137 00

Material and Services

A. L. Avery & Son	$ 18 91	
A. Bjork, anti-freeze	12 09	
J. E. Bond Agency		
Insurance	61 91	
Registrations	4 00	
Consolidated Steel Co.	344 88	
H. F. Davice Tractor Co.	300 96	
Eastern States Farmers Exchange	2 36	
Ellsworth Service Station	15 30	
Empire Steel & Tool Co.	388 83	
L. C. Germain, broom and screen	12 64	
A. F. Gingras	86 50	
Gulf Oil Co.	199 44	
S. G. Gould	76	
Frank Hance	119 44	
H. Purrinton	29 76	
Shell Oil Corp.	78 77	

C. H. Willey		153 10	
F. J. Wells		6 70	
			$1836 35
Grand Total, Road Machinery Account			$1973 35
Balance, Road Machinery Account			544 30
			$2517 65

GYPSY MOTH EXTERMINATION

Appropriation	$300 00		
H. Sifton, Supt.		$87 45	
C. Avery, scout		50 40	
J. Knapp		72 00	
R. Newell		67 20	
C. Avery, car		21 25	
H. Sifton, material		1 00	
			$299 30
Balance			70
			$300 00

AID TO MOTHERS OF DEPENDENT CHILDREN

Appropriation	$1100 00	
Balance January 1 (U. S. Grants)	22 67	
U. S. Grants	201 00	
Expended, from appropriation, direct aid		420 00
Expended, from U. S. Grants, direct aid		35 00

AID TO MOTHERS OF DEPENDENT CHILDREN, ADMINISTRATION

Balance January 1 (U. S. Grants)	$31 10	
U. S. Grants	35 87	
Expended		27 19

ANIMAL AND MEAT INSPECTION

Appropriation	$135 00		
F. A. Davenport		$125 00	$125 00
Balance			10 00
			$135 00

BOARD OF HEALTH

Appropriation	$250 00		
Lucie Peterson, nurse		$75 00	
Hazel Pickwell, nurse		75 00	
Merritt B. Low, M. D., clinic		5 00	
			$155 00
Balance			95 00
			$250 00

BOND

Appropriation	$5000 00		
Bond		$5000 00	
Income from bond deposited in Savings account		62 50	
			$5062 50

BONDS AND INSURANCE

Appropriation	$600 00		
J. E. Bond, Agency		$466 38	$466 38
Balance			133 62
			$600 00

DEFENSE

Appropriation	$200 00		
Western N. E. Tel. Co.		$28 80	
A. Bjork		30	
Ann Doyle, expenses		68 00	
S. J. Murray		32 00	
			$129 10
Balance			70 90
			$200 00

BOARD OF PUBLIC WELFARE

Appropriation	$1000 00		
Expended, direct aid		$401 00	
Expended, medical		76 17	
E. C. Henderson, Social Worker, salary		250 00	
Boston Council of Social Agencies		3 00	
			$730 17

CEMETERIES

Appropriation	$75 00		
Balance		$75 00	$75 00

CONTINGENT

Appropriation	$400 00		
L. Avery, flags		$ 2 00	
Association of Assessors, dues		6 00	
Commissioner of Public Safety		30	
Charles Fairhurst, attorney		75 00	
Franklin County Selectmen's Association		9 00	
Isbell Electric Co.		2 47	
N. A. Peck, expenses		2 00	
J. E. Shumway		10	
G. A. Truesdell		12 00	
Tellers			
R. Shumway		10 00	
E. Sibley		10 50	
E. Veber		10 50	
			$139 87
Fires			$161 32
Grand Total, Contingent			$301 19
Balance, Contingent			98 81
			$400 00

DOG LICENSES

County of Franklin		$94 20	$94 20

INTEREST

Appropriation	$25 00		
Balance		$25 00	$25 00

LIBRARY

Appropriation	$200 00		
J. F. Sibley, librarian		$100 00	
Northern Berkshire Gas Co.		12 00	
H. R. Hunting Co.		57 98	
Max Reed, magazines		9 00	
B. Sibley and E. Lee		13 00	
E. Veber		1 50	
			$193 48
Balance			6 52
			$200 00

LIBRARY TRUSTEES' FUND

Income	$125 39		
Womrath Bookshops		$48 32	
G. Truesdell, wood		18 00	
			$66 32
Balance			59 07
			$125 39

MUNICIPAL BUILDINGS AND GROUNDS

Appropriation	$250 00		
F. Franrenilli, sign		$ 6 00	
S. Gould, stove pipe		10 85	
Northern Berkshire Gas Co.		12 12	
Western N. E. Tel. Co.		15 05	
Henry Sifton, janitor		16 80	
Shaw The Florist		1 60	
R. Swenson		3 15	
G. Truesdell, wood		28 00	
Nellie Veber		12 60	
J. Woffenden, repairs		6 00	
			$112 17
Balance			137 83
			$250 00

OLD AGE ASSISTANCE

Appropriation	$2000 00	
Balance January 1 (U. S. Grants)	157 12	
U. S. Grants	1309 20	
Expended, from appropriation, direct aid		$1338 20
Expended, from appropriation, medical		31 60
Expended, from U. S. Grants, direct aid		1375 60
Expended, from U. S. Grants, medical		39 23

OLD AGE ASSISTANCE ADMINISTRATION

Balance January 1 (U. S. Grants)	13 90	
U. S. Grants	43 60	
Expended		$37 10

POSTAGE AND PRINTING

Appropriation	$250 00	
Art Press, reports and ballots	$130 86	
Assessors		
Hobbs & Warren	8 07	
M. A. Newton	1 54	
Collector		
Barre Gazette, tax bills	16 19	
G. Truesdell	8 97	
Clerk		
M. Dennis	59	
J. Shumway	6 96	
Selectmen		
Hobbs & Warren	25 33	
H. L. Waste	9 85	
G. Truesdell	3 15	
Treasurer		
N. A. Peck	14 11	
First National Bank & Trust Co.	5 25	
		$230 87
Balance		19 13
		$250 00

STREET LIGHTS

Appropriation	$264 00	
Northern Berkshire Gas Co.	$264 00	$264 00

TOWN FARM MAINTENANCE

Appropriation	$200 00	
Rugg Mfg. Co., lumber	$18 00	
G. A. Truesdell, lumber	31 16	
R. Winn, labor	8 47	
		$57 63
Balance		142 37
		$200 00

TOWN GARAGE

Appropriation	$3000 00	
Mrs. G. Stanford, land	$200 00	
G. Truesdell, recording deed	2 00	
Northern Berkshire Gas Co., power	4 00	

A. Lenoue, wiring	48 67	
H. Sibley	32 66	
E. W. Veber, Supt.	17 60	
R. Shumway, driver	2 80	
H. Truesdell	3 60	
F. Veber	14 30	
C. Brown, labor	13 20	
J. Knapp	9 60	
R. Newell	9 60	
H. Sifton	9 60	
H. Truesdell	4 80	
J. F. Woffenden	2398 38	
		$2770 81

Equipment

H. Potter, truck	$15 75	
A. Rice	44 00	
Town of Rowe	29 00	
C. H. Willey, shovel	40 00	
		$ 128 75
Grand Total, Town Garage		$2899 56
Balance, Town Garage		100 44
		$3000 00

TOWN PHYSICIAN

Appropriation $300 00

George K. Gould, M. D., salary	$275 00	$275 00
Balance		25 00
		$300 00

TOWN OFFICERS

Appropriation $1500 00

Selectmen	
G. A. Truesdell	$175 00
A. M. Rice	153 00
W. C. Baldrochi	175 00
Treasurer	
N. A. Peck	300 00
Tax Collector and Constable	
G. A. Truesdell	150 00

Town Clerk		
J. E. Shumway	50 00	
Assessors		
G. A. Truesdell	100 00	
A. M. Rice	100 00	
M. A. Newton	100 00	
School Committee		
H. N. Sibley	50 00	
J. F. Woffenden	50 00	
A. Holden	50 00	
Auditor		
Jeannette Sibley	15 00	
Moderator		
M. A. Newton	5 00	
Sealer		
M. A. Peck	5 00	
		$1478 00
Balance		22 00
		$1500 00

SNOW FENCE

	Appropriation	$150 00	
Balance		$150 00	$150 00

SOLDIER'S RELIEF

	Appropriation	$500 00	
Balance		$500 00	$500 00

SCHOOLS

	Appropriation	$7000 00	
Expenses		$6652 02	$6652 02
Balance			347 98
			$7000 00

COUNTY TAX

County Tax	$1669 90	$1669 90

STATE TAX

State Tax	$1331 00	$1331 00

STATE TAX, PARKS AND RESERVATIONS

State Tax, Parks and Reservations	$17 20	$17 20

STATE TAX, AUDIT

State Tax, Audit	$310 57	$310 57

WITHHOLDING TAXES

Withholding Taxes	$372 60	$372 60

ASSETS

Cash on hand January 1, 1945	$34204 65	
Government Bond	5000 00	
1941 Taxes outstanding	331 87	
1942 Taxes outstanding	378 03	
1943 Taxes outstanding	573 36	
1944 Taxes outstanding	1098 49	
1939 M. V. Excise Taxes outstanding	22 00	
1940 M. V. Excise Taxes outstanding	21 46	
1941 M. V. Excise Taxes outstanding	20 00	
1942 M. V. Excise Taxes outstanding	18 83	
1943 M. V. Excise Taxes outstanding	32 21	
1944 M. V. Excise Taxes outstanding	29 99	
		$41730 89

RECAPITULATION

Aid to Mothers of Dependent Children	$ 455 00
Aid to Mothers of Dependent Children, Administration	27 19
Animal and Meat inspection	125 00
Board of Health	155 00
Board of Public Welfare	730 17
Bond	5062 50
Bonds and Insurance	466 50
Cemeteries	0 00
Contingent	301 19
Defense	129 10
Dog Licenses	94 20
Gypsy Moth Extermination	299 30
Highways, Chapter 81	6328 67
Highways, Chapter 90 Maintenance	971 36
Highways, Town Account	957 40
Interest	0 00
Library	193 48

Library Trustees' Fund	66 32	
Municipal Buildings and Grounds	112 17	
Old Age Assistance	2784 63	
Old Age Assistance, Administration	37 10	
Printing and Postage	230 87	
Road Machinery	1973 35	
Snow Fence	0 00	
Soldiers Relief	0 00	
Street Lights	264 00	
Town Farm Maintenance	57 63	
Town Officers	1478 00	
Town Physician	275 00	
Town Garage	2899 56	
		$26474 69
County Tax	$1669 90	
State Tax	1331 00	
State Tax, Parks and Reservations	17 20	
State Tax, Audit	310 57	
Withholding Taxes	372 60	
Schools	6652 02	
		$10353 29
		$36827 98

Respectfully submitted,

GERALD A. TRUESDELL

WILLIAM C. BALDROCHI

Selectmen of Rowe

List of Jurors Proposed by the Selectmen

Floyd A. Veber	Farmer
Richard E. Shumway	Farmer
Roy J. Holden, Jr.	Farmer
Ellsworth W. Veber	Farmer
William C. Baldrochi	Papermaker
Howard O. Truesdell	Farmer

Report of Town Treasurer

RECEIPTS

Cash on hand January 1, 1944		$31607 04
County of Franklin, dog refund	$ 81 61	
State Treasurer, high school trans.	639 80	
State Treasurer, 1943 Chap. 81 (balance)	93 78	
Augusta S. Bjork, Victualer's license	50	
State Treasurer, school fund, Ch. 70	465 62	
State Treasurer, distribution of highway fund, Ch. 509, Acts of '43	2659 43	
Sundry Persons, Jan.-Mar. "Withholding Taxes"	62 50	
M. A. Newton, Innholder's license	1 00	
Rowe Unitarian Camp, Innholder's license	1 00	
Augusta S. Bjork, Victualer's license	50	
State Treasurer, "Meals Tax"	37 93	
State Treasurer, inspection of animals	12 50	
W. W. Winn, rent of town farm	77 00	
F. A. Veber, rent of town farm pasture	2 00	
State Treasurer, "Loss of taxes"	47 86	
Martha E. Peck, Innholder's license (2 yrs.)	2 00	
U. S. Treasury, int. of Government Bond	62 50	
B. & M. R. R. Co., fire claims	96 92	
Josephine E. Shumway, town clerk, dog licenses	94 20	
Augusta S. Bjork, sealing	50	
H. T. Shumway, permit to purchase firearm	50	
Rowe Unitarian Camp, rent of town hall	5 00	
Sundry Persons, "Withholding Taxes"	90 70	
State Treasurer, acct. Vocational Education	14 20	
Franklin Sav. Inst., dividend on Wells Cem. fund	4 02	
Franklin Sav. Inst., dividend on White Cem. fund	4 02	
E. O. Truesdell, rent of west schoolhouse	10 00	
Sundry Persons, "Withholding Taxes"	109 30	
R. E. Shumway, pistol license	50	
School Committee, sale of waste paper	60	
No. Adams Sav. Bk., dividend on Foster Donation	7 09	
State Treasurer, "Meals Tax"	37 63	
State Treasurer, high school trans.	766 50	
State Treasurer, temp. aid and trans.	54 00	
State Treasurer, acct. school superintendent	121 62	

State Treasurer, income tax		2037 00	
State Treasurer, corporation tax		1885 02	
Sundry Persons, "Withholding Taxes"		110 10	
State Treasurer, temp. aid and trans.		19 08	
Library Trustees, fines and post-card sales		2 46	
Library Trustees, interest on invested funds		50 05	
Library Trustees, gifts:			
Lawrence Lee and family		25 00	
History sales, P. W. Brown		3 00	
State Treasurer, A. D. C.		402 38	
State Treasurer, Old Age Assistance		905 82	
State Treasurer, Chapter 81 (1944)		4150 01	
State Treasurer, U. S. Grants for A. D. C.		201 00	
State Treasurer, U. S. Grants, ADC adminis.		35 87	
State Treasurer, U. S. Grants for Old Age Asst.		1309 20	
State Treasurer, U. S. Grants, OAA adminis.		43 60	
Road Machinery Account:			
From Chapter 81	$1273 60		
From Ch. 90, Main.	96 20		
From Town Account	238 50		
From Winter Roads	1194 00		
From Town of Heath	99 00		
From F. A. Veber	8 00		
		$2909 30	
G. A. Truesdell, Collector:			
1941 Taxes	$372 86		
Interest on same	38 96		
1942 Taxes	543 24		
Interest on same	41 88		
1943 Taxes	724 85		
Interest on same	17 37		
1944 Taxes	20438 21		
Interest on same	02		
1941 M. V. Evcise taxes	21 92		
Interest on same	1 75		
1943 M. V. Excise taxes	26 35		
Interest on same	44		
1944 M. V. Excise taxes	159 64		
Interest on same	31		
		$22387 80	
			$42141 52
			$73748 56

PAYMENTS

State Treasurer, state tax	$1331 00	
State Treasurer, state parks and reserva.	17 20	
State Treasurer, 1943 state audit	310 57	
Franklin County Treasurer, county tax	1669 90	
Franklin County Treasurer, dog licenses	94 20	
U. S. Government Bond, Series G	5000 00	
Post-war Rehabilitation Fund Income Acct.	62 50	
Collector of Internal Revenue	372 60	
		$8857 97
Animal and Meat Inspection	$125 00	
Aid to Mothers of Dependent Children	420 00	
A. D. C. (U. S. Grants)	35 00	
A. D. C. administration	27 19	
Board of Health	155 00	
Board of Public Welfare	730 17	
Bonds and Insurance	466 38	
Contingent	301 19	
Defense	129 10	
Gypsy Moth Extermination	299 30	
Highways, Chapter 81	6328 67	
Highways, Ch. 90, Main.	971 36	
Highways, Town Account	957 40	
Highways, Winter Roads	2716 05	
Library	193 48	
Library, Trustees' Fund	66 32	
Municipal Building and Grounds	112 17	
Old Age Assistance	1369 80	
Old Age Assistance (U. S. Grants)	1414 83	
O. A. A. administration	37 10	
Postage, Printing and Town Reports	230 87	
Schools	6652 02	
Street Lights	264 00	
Town Farm, Maintenance	57 63	
Town Garage	2899 56	
Town Officers	1478 00	
Town Physician	275 00	
Road Machinery Account	1973 35	
		$30685 94
		$39543 91
Cash on hand December 31, 1944		$34204 65
		$73748 56

Respectfully submitted,

NETTIE A. PECK,

Treasurer

Report of Treasurer of Trust Funds

As treasurer, ex-officio, of the trust funds belonging to the town, the undersigned submits the following statements, in tabular form, showing the receipts and payments on account of each fund for the fiscal year ending December 31, 1944, together with the balances on that date.

Title of Fund	Amounts Jan. 1 1944	Receipts	Payments	Amounts Dec. 31 1944
Preserved Smith Lib'y Fund	$1000 00	$40 00	$40 00	$1000 00
Charles Wells Library Fund	500 00	10 05	10 05	500 00
Library Building Fund	34 87	1 21	——	36 08
Foster Donation Fund	200 00	7 09	7 09	200 00
Wells Cemetery Fund	200 00	4 02	4 02	200 00
Abbott L. White Cemetery Fund	200 00	4 02	4 02	200 00
Post-war Rehabilitation Fund	———	62 50	——	62 50
	$2134 87	$128 89	$65 18	$2198 58

Respectfully submitted,

NETTIE A. PECK,

Treasurer

Town Clerk's Report

VITAL STATISTICS

BIRTHS 1944

Month		Name of Child	Parents
June	30	James Francis Clement	John Edwin Clement and Myrtle Coolbrith
April	14	Bruce Ellory Akley	Eugene B. Akley and Edna F. Mayhew
July	4	Female Infant Shumway	Chandler C. Shumway and Alice M. Pierson

DEATHS 1944

January	17	John Lyons	63 years	4 months	11 days
March	30	Ella S. (Palmer) Hurlbutt	82 years	0 months	28 days
April	9	Frances D. (Sibley) Brown	72 years	4 months	14 days
July	4	Female Infant Shumway		Stillborn	
November	7	Edna (Bachelder) Gale	61 years	11 months	2 days

MARRIAGES 1944

January	9	Chandler C. Shumway and Alice Mae Pierson
July	1	Richard Elbert Shumway and Janet Helen Rice
September	16	Theodore Cronyn and M. Elinor Barber

DOG LICENSES ISSUED 1944

33 Males	$66 00
6 Spayed Females	12 00
5 Females	25 00
	$103 00
Clerk's Fees at 20 cents	8 80
Paid Town Treasurer	$94 20

HUNTING AND FISHING LICENSES ISSUED 1944

4 Resident Citizen Fishing	$ 8 00
7 Resident Citizen Hunting	14 00
14 Resident Citizen Sporting at $3.25	45 50
4 Resident Citizen Minor and Female Fishing at $1.25	5 00

1 Resident Citizen Trapping	5 25
7 Resident Citizen Sporting — Free	
6 Special Non-Resident Fishing — 3 day — at $1.50	9 00
2 Non-Resident Citizen Fishing at $5.25	10 50
	$97 25
Clerk's Fees at 25 cents	9 50
Paid Division Fisheries and Game	$87 75

Respectfully submitted,

JOSEPHINE E. SHUMWAY,

Town Clerk

Report of the School Committee

FOR THE YEAR ENDING DECEMBER 31, 1944

Howard N. Sibley, Chairman	Term expires 1947
Alice Holden	Term expires 1946
John F. Woffenden	Term expires 1945
Alfred R. Kenyon	Superintendent
Horace Warfield	Attendance Officer
George K. Gould	School Physician
Louise Peterson	School Nurse

SCHOOL CALENDAR

First Winter Term
- Opens January 2, 1945
- Closes February 16, 1945

Second Winter Term
- Opens February 26, 1945
- Closes April 13, 1945

Spring Term
- Opens April 23, 1945
- Closes June 15, 1945

Fall Term
- Opens September 4, 1945
- Closes December 21, 1945

Winter Term 1946
- Opens January 2, 1946

SCHOOL HOLIDAYS

May 30, October 12, two days at Thanksgiving.

ESTIMATED RESOURCES FROM STATE TREASURER 1944

Massachusetts School Fund Part 1	$200 00
Massachusetts School Fund Part 2	465 62
Superintendence	121 62

High School Transportation	766 50
Vocational Tuition	14 20
	$1567 94

To the Citizens of the Town of Rowe:

We present herewith our annual report, covering financial statement and including the report of the Superintendent and School Physician. There are at this time five (5) students in various High Schools. We ask for an appropriation of $7,000.00.

FINANCIAL REPORT

Appropriation		$7000 00

EXPENDITURES

SCHOOL SUPERINTENDENT

Alfred R. Kenyon, Salary	$126 35	
Alfred R. Kenyon, Travel Expeense	15 54	
Mrs. W. E. Lane, Salary	36 10	
Mrs. W. E. Lane, Travel Expense	4 44	
W. E. Lane, Salary	54 15	
W. E. Laone, Travel Expense	6 66	
Town of Charlemont, Office Rent	25 00	
		$268 24

HEALTH

Louise Peterson, Nurse	$37 50	
Hazel Pickwell	37 50	
		$75 00

HIGH SCHOOL TRANSPORTATION

J. F. Woffenden	$293 60	
F. A. Veber	148 00	
H. N. Sibley	289 60	
C. J. Woodard	71 20	
		$802 40

ELEMENTARY TRANSPORTATION

Roy Holden, Jr.	$1328 88	

E. W. Veber	980 00	
		$2308 88

HIGH SCHOOL TUITION

Town of Shelburne	$545 69	
City of North Adams	125 00	
		$670 69

ELEMENTARY TUITION

Town of Monroe	$437 00	
Town of Florida	50 00	
City of North Adams	30 00	
		$517 00

ELEMENTARY TRANSPORTATION OUT OF TOWN

Mrs. Giacapuzzi	$100 80	$100 80

SCHOOL COMMITTEE

Verena P. Taylor	$6 25	$6 25

BOOKS

Books	$163 41	$163 41

SUPPLIES

Supplies	$27 96	$27 96

TEACHERS

Gladys Hurlbutt	$819 00	
Jeanette S. Sibley	560 00	
		$1379 00

FUEL

Richard E. Shumway	$30 00	
Gerald Truesdell	46 50	
E. W. Veber	2 00	
		$78 50

JANITOR

Nellie Veber	$90 85	

Alice Holden	3 50	
		$94 35

MISCELLANEOUS

Northern Berkshire Gas Co.	$66 40	$66 40

REPAIRS AND REPLACEMENTS

A. L. Avery	$ 60	
Smith System Heating Co., Grate	7 03	
Nellie Veber, oiling floor, washing woodwork	10 00	
H. N. Sibley, Individual switch for each light	3 50	
Henry Sifton, Removing refuse, etc.	12 40	
J. F. Woffenden, Purchase of storm windows, painting, making removable screens, etc.	44 61	
J. F. Woffenden, Clean out place on chimney, etc.	15 00	
		$93 14

RECAPITULATION

Superintendent	$ 268 24	
Teachers	1379 00	
Health	75 00	
High School Transportation	802 40	
Elementary Transportation	2308 88	
High School Tuition	670 69	
Elementary Tuition	517 00	
Elementary Transportation out of Town	100 80	
School Committee	6 25	
Books	163 41	
Supplies	27 96	
Fuel	78 50	
Janitor	94 35	
Miscellaneous	66 40	
Repairs and Replacements	93 14	
		$6652 02

Respectfully submitted,

H. N. SIBLEY, Chairman
J. F. WOFFENDEN
ALICE HOLDEN

School Committee

Report of the Superintendent of Schools

To the Rowe School Committee:

I present my first annual report as Superintendent of Schools. In these first few months I have found much of interest in making my acquaintance with your school system, its personnel, organization, textbooks, equipment, and pupil activities.

PROGRAM OF STUDIES

The elementary program has been strengthened by the introduction of textbooks offering a suitable sequence of material.

RECOMMENDATIONS

In making these recommendations I am fully aware of the stress of the times and the fact that it may prove inadvisable to make some of the following changes or additions. However, they are needed to improve the schools.

1. A woodshed should be constructed at the rear of the school house.
2. A cloak and washroom should be constructed in the section of the building now used for wood storage.
3. Consideration should be given to the possibility of employing a part time Art and Music Supervisor in cooperation with the other Towns of the Union.

CLOSING

I appreciate the opportunity of serving as your Superintendent of Schools. My coming here has been made pleasant by many acts of consideration both official and unofficial.

Respectfully submitted,

A. R. KENYON,

Superintendent of Schools

MEMBERSHIP BY AGE AND GRADE

October 1, 1944

Age	Grade 1	2	3	4	5	6	7	8	Totals
5									
6	2								2
7	1	1							2
8			1						1
9				2	1				3
10					2				2
11					1	1	1		3
12									
13							1	2	3
14									
Totals	3	1	1	2	4	1	2	2	16

REGISTRATION OF MINORS

October 1, 1944

Age Groups	5 to 7	7 to 14	Totals
Boys	2	7	9
Girls	1	12	13
Totals	3	19	22
Distribution			
In public schools	2	19	21
In private schools			
In vocational schools			
Not in school	1		1
Totals	3	19	22

Report of the School Physician

To the Superintendent of Schools:

I hereby submit my annual report.

Our routine work has again been accomplished and very few serious defects noted. The report of the number examined and defects remedied will be found in the report of the nurse.

I believe that the most important health factor in the schools is the low humidity of the rooms. The rooms are heated adequately but the moisture control is low. This factor could be easily remedied.

I find that the Superintendent, the Nurse and the Teachers are all very co-operative and I wish to thank them as well as the Parents for their unity of purpose and aid to us in our work.

Respectfully submitted,

G. K. GOULD, M. D.

School Physician

Auditor's Report

I have examined the reports of the Town Clerk, Treasurer, Selectmen and School Committee and found them to be correct.

Respectfully submitted,

JEANETTE S. SIBLEY,

Auditor

Librarian's Report

Balance, 1943	$47 34	
Income, Preserved Smith Fund	40 00	
Income, Charles Wells Fund	10 05	
Sale of histories	3 00	
Gift of Mr. Lawrence Lee	25 00	
		$125 39

PAYMENTS

Books and expenses	$ 66 32
Circulation of books	13 24
Circulation of magazines	3 31
Books added	85

Acknowledgment is hereby made to Mr. Lawrence Lee, New York City, for his generous gift of twenty-five dollars; to Mrs. Edna Gale, Mrs. Maude Van Alstine, Mrs. George Quinn, Mrs. Grace Stanford, and Miss Edith Kloetzle, for gifts of books and magazines.

BOOKS PURCHASED

Avalanche	Boyle
The unconquerables	Auclander
Courage stout	Raine
Belgium in bondage	Goris
The promise	Buck
Peter's wife	England
Happy stories	Leacock
Edward's fancy	Dickens
Tent show	Dern
My friend Flicka	O'Hara
Thunderhead	O'Hara
He married a doctor	Baldwin
The Apostle	Asch
Dunnybrook	Carroll
So little time	Marquand
I smell the devil	Magoon
Nurse Merton: Washington	Hogan
Two Mrs. Abbots	Stevenson
Celia's house	Stevenson
Mary Poppins opens the door	Travers
Death in Aukara	Wood
No news from Helen	Golding

Connecticut Yankee	Cross
Your loving mother	Sohn
Bradshaws of Harniss	Lincoln
Old bones	Petersen
Look your last	Strange
Going, going, gone!	Taylor
Colonel's lady	Montgomery
At ease!	Leopold
Friendly mountains	Peattie
Adventures in Vermont	Pratt
Best plays of 1942-3	Mantle
Arrow pointing nowhere	Daly
All for the love of a lady	Ford
Winter harbor	Richmond
Little Black Sambo	Parks
Peter Rabbit	Potter
Tito's hats	Ferrer & Charlot
Burma surgeon	Seagrave
Yankee lawyer	Train
Mr. Bug	Fleischer
Gathering of birds	Peattie
Lives around us	Devoe
Wings at my window	Govan
The Christ Child	Pelerstiam
How to know the mosses	Dunham
Chinese shawl	Wentworth
Signed with their honor	Aldridge
Anna and the King of Siam	Laudon
Ten years in Japan	Grew
Green years	Cronin
Fair stood the wind for France	Bates
Wilderness trek	Grey
Those were the days	Hewett
Immortal wife	Stone
Green Dolphin Street	Goudge
So long as we love	Goulding
The "How" book	Rice

BOOKS GIVEN

Why the chimes rang	Alden
Silver Crescent	Heath
Dark garden	Eberhart

Crying Sisters	Seeley
Winter wheat	Walker
Curious happenings to the Rooke legatees	Oppenheim
Moon and Sixpence	Maugham
20 detective stories (paper covered)	

JESSIE F. SIBLEY

Librarian

REPORT OF STATE AUDIT

December 18, 1944

To the Board of Selectmen
Mr. Gerald A. Trusedell, Chairman
Rowe, Massachusetts
Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Rowe for the period from November 9, 1943 to October 30, 1944, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADELL,

Director of Accounts

Mr. Theodore N. Wadell
Director of Accounts
Department of Corporations and Taxation
State House, Boston
Sir:

In accordance with your instructions I have made an audit of the books and accounts of the town of Rowe for the period from November 9, 1943, the date of the previous examination, to October 30, 1944, and submit the following report thereon:

The records of the several departments collecting or disbursing money for the town were examined, checked, and verified.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were analyzed and checked with the records of the departments collecting money for the town and with the other sources from which money was paid into the town treasury. The payments were compared with the approved warrants of the selectmen, and the cash balance on October 30, 1944, was proved by reconciliation of the bank balance with a statement received from the bank and by actual count of the cash on hand.

The securities, including savings bank books, representing the investment of the trust and investment funds in the custody of the town treasurer were examined and listed, the income being proved and the withdrawals being verified.

The books and accounts of the tax collector were examined and checked. The commitment lists of all taxes were added and proved with the warrants given by the board of assessors for their collection. The recorded collections were compared with the payments to the treasurer, the recorded abatements were checked with the assessors' record of abatements granted, and the outstanding accounts were listed and proved.

The outstanding tax accounts were verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town.

In response to these verification notices, replies were received from several persons who claimed that their taxes were paid. These claims were investigated with the result that two persons submitted evidence of payment of taxes and interest totalling $18.43. These items were called to the attention of the tax collector and were entered on the cash book after the completion of the audit. From the remaining replies received, it would appear that the outstanding accounts, as listed, are correct.

It was noted that there have been no collections of motor vehicle excise taxes during the period covered by the audit on the levies of 1939 to 1942 inclusive. It was also noted that since the date of the last audit, the tax collector made only four payments to the town treasurer on account of taxes and interest collected by him, as follows: one payment in the period from November 9 to December 31, 1943, that being the cash in his possession at the beginning of the previous audit, and three payments during the period from January 1 to October 30, 1944.

Attention in this connection is again called to Section 2, Chapter 60, General Laws, which requires that the tax collector shall pay over to the treasurer once in each week or oftener all money received by him during the preceding week on account of taxes and interest, as well as to Section 102, Chapter 60, General Laws, which provides a penalty for violation by a collector of Section 2 mentioned above.

Action should be taken by the collector to bring about a prompt settlement of the outstanding taxes of prior years which date as far back as 1939. There are ample remedies under the law with which a collector may clear his warrants.

The financial transactions of the town clerk were examined. The receipts for dog and sporting licenses were checked with the record of licenses issued and the payments to the State and town treasurers were verified.

The surety bonds filed with the town by the town clerk, treasurer, and tax collector were examined and found to be in proper form.

The appropriations and transfers voted by the town were listed from the town clerk's record of town meetings.

The receipts for licenses issued by the board of selectmen were checked with the record of licenses granted and the payments to the treasurer were verified.

The receipts for revolver permits were checked with the record of permits issued, and the payments to the treasurer were verified.

The receipts of the sealer of weights and measures were checked with the record of fees charged, and the payments to the treasurer were verified.

The records of accounts receivable of the public welfare department were examined. The charges were listed, the collections were compared with the payments to the treasurer and the outstanding accounts were listed and proved.

The charges for rental of the town farm property were listed and the payments to the treasurer were verified.

The recorded receipts of the librarian for fines, etc., were checked. The payments to the treasurer were verified and the cash on hand on October 30, 1944 was counted.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on October 30, 1944.

There are appended to this report, in addition to the balance sheet, tables showing a reconciliation of the treasurer's and collector's cash, summaries of the tax and departmental accounts, together with tables showing the trust and investment fund transactions.

For the cooperation received from all town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts

RECONCILIATION OF TREASURER'S CASH

Balance November 9, 1943 per previous audit	$24797 36	
Receipts November 9 to December 31, 1943	12468 52	
		$37265 88

Payments November 9 to December 31, 1943		$5658 84	
Balance December 31, 1943		31607 04	
			$37265 88
Balance January 1, 1944		$31607 04	
Receipts January 1 to October 30, 1944		16761 28	
Unpaid warrant October 30, 1944		787 82	
			$49156 14
Payments January 1 to October 30, 1944 per warrants		$30503 76	
Balance October 30, 1944:			
First National Bank and Trust Company	$17337 57		
Cash on hand, verified	1314 81		
		18652 38	
			$49156 14

First National Bank and Trust Company — Greenfield

Balance October 30, 1944, per statement		$19386 29
Balance October 30, 1944, per check book	$17337 57	
Outstanding checks October 30, 1944, per list	2048 72	
		$19386 29

RECONCILIATION OF TAX COLLECTOR'S CASH

Cash balances October 30, 1944, per tables:			
Taxes:			
Levy of 1941	$ 194 84		
Levy of 1942	481 19		
Levy of 1943	304 72		
Levy of 1944	18019 39		
		$19000 14	
Motor vehicle excise taxes:			
Levy of 1941	$21 92		
Levy of 1943	8 91		
Levy of 1944	30 12		
		60 95	
Interest on taxes		77 60	
			$19138 69
Excess cash October 30, 1944			234 96
			$19373 65
Cash on hand October 30, 1944, verified			$19373 65

TAXES — 1941

Outstanding November 9, 1943, per previous audit		$1019 81
Payments to treasurer, November 9 to December 31, 1943	$315 08	
Outstanding December 31, 1943	704 73	
		$1019 81
Outstanding January 1, 1944		$704 73
Payments to treasurer, January 1 to October 30, 1944	$144 62	
Outstanding October 30, 1944, per list	365 27	
Cash balance October 30, 1944	194 84	
		$704 73

TAXES — 1942

Outstanding November 9, 1943, per previous audit		$1216 55
Payments to treasurer, November 9 to December 31, 1943	$295 28	
Outstanding December 31, 1943	921 27	
		$1216 55
Outstanding January 1, 1944		$921 27
Payments to treasurer, January 1 to October 30, 1944	$ 19 97	
Outstanding October 30, 1944, per list	420 11	
Cash balance October 30, 1944	481 19	
		$921 27

TAXES — 1943

Outstanding November 9, 1943, per previous audit		$5615 15
Payments to treasurer November 9 to December 31, 1943	$4316 94	
Outstanding December 31, 1943	1298 21	
		$5615 15
Outstanding January 1, 1944		$1298 21
Payments to treasurer January 1 to October 30, 1944	$420 13	
Outstanding October 30, 1944, per list,	573 36	
Cash balance October 30, 1944	304 72	
		$1298 21

TAXES — 1944

Commitment per warrants,		$21538 78
Payments to treasurer January 1 to October 30, 1944	$ 2084 44	
Abatements January 1 to October 30, 1944	2 08	

Outstanding October 30, 1944, per list	1432 87	
Cash balance October 30, 1944	18019 39	
		$21538 78

MOTOR VEHICLE EXCISE TAXES — 1939

Outstanding November 9, 1943, per previous audit		$26 00
Payments to treasurer November 9 to December 31, 1943	$ 4 00	
Outstanding December 31, 1943 and October 30, 1944 per list	22 00	
		$26 00

MOTOR VEHICLE EXCISE TAX — 1940

Outstanding November 9, 1943, per previous audit		$31 10
Payments to treasurer November 9 to December 31, 1943	$ 9 64	
Outstanding December 31, 1943 and October 30, 1944 per list	21 46	
		$31 10

MOTOR VEHICLE EXCISE TAXES — 1941

Outstanding November 9, 1943, per previous audit		$75 92
Payments to treasurer November 9 to December 31, 1943	$34 00	
Outstanding December 31, 1943	41 92	
		$75 92
Outstanding January 1, 1944		$41 92
Outstanding October 30, 1944 per list	$20 00	
Cash balance October 30, 1944	21 92	
		$41 92

MOTOR VEHICLE EXCISE TAXES — 1942

Outstanding November 9, 1943, per previous audit		$18 83
Outstanding December 31, 1943 and October 30, 1944 per list		$18 83

MOTOR VEHICLE EXCISE TAXES — 1943

Outstanding November 9, 1943, per previous audit	$192 95	
Additional commitment November 9 to December 31, 1943	15 32	
		$208 27
Payments to treasurer November 9 to December 31, 1943	$149 71	
Outstanding December 31, 1943	58 56	
		$208 27

Outstanding January 1, 1944		$ 58 56
Payments to treasurer January 1 to October 30, 1944	$17 44	
Outstanding October 30, 1944 per list	32 21	
Cash balance October 30, 1944	8 91	
		$58 56

MOTOR VEHICLE EXCISE TAXES — 1944

Commitment per warrants		$189 63
Payments to treasurer January 1 to October 30, 1944	$109 26	
Outstanding October 30, 1944 per list	50 25	
Cash balance October 30, 1944	30 12	
		$189 63

INTEREST AND COSTS ON TAXES

Cash balance November 9, 1943, per previous audit		$23 86
Payments to treasurer November 9 to December 31, 1943		$23 86
Collections January 1 to October 30, 1944:		
Interest:		
Taxes:		
Levy of 1941	$35 33	
Levy of 1942	39 14	
Levy of 1943	17 37	
Motor vehicle excise taxes:		
Levy of 1941	1 75	
Levy of 1943	44	
Levy of 1944	24	
		$94 27
Payments to treasurer January 1 to October 30, 1944	$16 67	
Cash balance October 30, 1944	77 60	
		$94 27

SELECTMEN'S DEPARTMENT

Licenses

Licenses granted		
January 1 to October 30, 1944		
Common victualler	$1 00	
Innholder	4 00	
		$5 00
Payments to treasurer January 1 to October 30, 1944		$5 00

Permits

Cash on hand November 9, 1943, per previous audit	$ 50	

Revolver permits issued November 9 to December 31, 1943	50	
		$1 00
Payments to treasurer November 9 to December 31, 1943		$1 00
Revolver permits issued January 1 to October 30, 1944		$1 00
Payments to treasurer January 1 to October 30, 1944	$ 50	
Cash on hand October 30, 1944	50	
		$1 00

TOWN CLERK

Dog Licenses

Licenses issued January 1 to October 30, 1944:		
Males, 33 at $2.00	$66 00	
Females, 5 at $5.00	25 00	
Spayed females, 6 at $2.00	12 00	
		$103 00
Payments to treasurer January 1 to October 30, 1944	$94 20	
Fees retained January 1 to October 30, 1944 44 at 20 cents	8 80	
		$103 00

Sporting Licenses

MARY A. DENNIS — Temporary Town Clerk

Licenses issued November 9 to December 31, 1943:		
Resident citizens' hunting, 10 at $2.00	$20 00	
Non-resident citizens' hunting, 2 at $10.25	20 50	
Duplicate, 1 at 50 cents	50	
		$41 00
Payments to Division of Fisheries and Game, November 9 to December 31, 1943	$38 00	
Fees retained November 9 to December 31, 1943 12 at 25 cents	3 00	
		$41 00
Licenses issued January 1 to February 7, 1944:		
Resident citizens' hunting, 1 at $2.00	$ 2 00	
Resident citizens' sporting, 5 at $3.25	16 25	
		$18 25
Payments to Division of Fisheries and Game January 1 to February 7, 1944	$16 75	

Fees retained January 1 to February 7, 1944, 6 at 25 cents	1 50	
		$18 25

Sporting Licenses

JOSEPHINE E. SHUMWAY — Town Clerk

Licenses issued February 8 to October 30, 1944:		
Resident citizens' fishing, 4 at $2.00	$ 8 00	
Resident citizens' hunting, 4 at $2.00	8 00	
Resident citizens' sporting, 9 at $3.25	29 25	
Resident citizen minors' and females' fishing, 4 at $1.25	5 00	
Special non-residents' fishing, 6 at $1.50	9 00	
Non-resident citizens' fishing, 2 at $5.25	10 50	
		$69 75
Payments to Division of Fisheries and Game February 8 to October 30, 1944	$57 25	
Fees retained February 8 to October 30, 1944, 29 at 25 cents	7 25	
Cash on hand October 30, 1944, verified	5 25	
		$69 75

SEALER OF WEIGHTS AND MEASURES

Fees January 1 to October 30, 1944	$ 50
Payments to treasurer January 1 to October 30, 1944	50

PUBLIC WELFARE DEPARTMENT

Temporary Aid

Accounts Receivable

Outstanding November 9, 1943, per previous audit	$ 19 08
Outstanding December 31, 1943 and October 30, 1944, per list	$19 08

Aid to Dependent Children

Accounts Receivable

Charges November 9 to December 31, 1943	$209 00
Payments to treasurer November 9 to December 31, 1943	$209 00
Charges January 1 to October 30, 1944	$232 37
Payments to treasurer January 1 to October 30, 1944	$232 37

Old Age Assistance

Accounts Receivable

Charges November 9 to December 31, 1943	$759 99
Payments to treasurer November 9 to December 31, 1943	$759 99
Charges January 1 to October 30, 1944	$753 35
Payments to treasurer January 1 to October 30, 1944	$753 35

TOWN FARM RENT

Outstanding November 9, 1943	$21 00	
Charges November 9 to December 31, 1943	14 00	
		$35 00
Payments to treasurer November 9 to December 31, 1943	$21 00	
Outstanding December 31, 1943	14 00	
		$35 00
Outstanding January 1, 1944	$14 00	
Charges January 1 to October 30, 1944	63 00	
		$77 00
Payments to treasurer January 1 to October 30, 1944		$77 00

LIBRARY

Cash on hand November 9, 1943, per previous audit	$ 15	
Collections November 9 to December 31, 1943	52	
		$ 67
Payments to treasurer November 9 to December 31, 1943		$ 67
Collections January 1 to October 30, 1944:		
Fines	$1 51	
Post cards	40	
Histories	2 00	
		$3 91
Payments to treasurer January 1 to October 30, 1944	$3 86	
Cash on hand October 30, 1944, verified	05	
		$3 91

FOSTER SCHOOL FUND

	Savings Deposits	Total
On hand November 9, 1943	$200 00	$200 00
On hand at end of year 1943	200 00	200 00
On hand October 30, 1944	207 09	207 09

January 1 to October 30, 1944

Receipts		Payments	
Income	$7 09	Added to savings deposits	$7 09

CHARLES WELLS LIBRARY FUND

	Savings Deposits	Total
On hand November 9, 1943	$500 00	$500 00

On hand at end of year 1943	500 00	500 00
On hand October 30, 1944	500 00	500 00

January 1 to October 30, 1944

Receipts		Payments	
Income	$10 05	Transfer to town	$10 05

PRESERVED SMITH LIBRARY FUND

	Securities Par Value	Total
On hand November 9, 1943	$1000 00	$1000 00
On hand at end of year 1943	1000 00	1000 00
On hand October 30, 1944	1000 00	1000 00

January 1 to October 30, 1944

Receipts		Payments	
Income	$40 00	Transfer to town	$40 00

LIBRARY BUILDING FUND

	Savings Deposits	Total
On hand November 9, 1943	$34 87	$34 87
On hand at end of year 1943	34 87	34 87
On hand October 30, 1944	36 08	36 08

January 1 to October 30, 1944

Receipts		Payments	
Income	$1 21	Added to savings deposits	$1 21

CHARLES WELLS CEMETERY FUND

	Savings Deposits	Total
On hand November 9, 1943	$200 00	$200 00
On hand at end of year 1943	200 00	200 00
On hand October 30, 1944	200 00	200 00

January 1 to October 30, 1944

Receipts		Payments	
Income	$4 02	Transfer to town	$4 02

ABBOTT L. WHITE CEMETERY FUND

	Savings Deposits	Total
On hand November 9, 1943	$200 00	$200 00
On hand at end of year 1943	200 00	200 00
On hand October 30, 1944	200 00	200 00

January 1 to October 30, 1944

Receipts		Payments	
Income	$4 02	Transfer to town	$4 02

POST-WAR REHABILITATION INVESTMENT FUND

	Deposits Savings	Securities Par Value	Total
On hand at beginning of year 1944			
On hand October 30, 1944	$62 50	$5000 00	$5062 50

January 1 to October 30, 1944

Receipts		Payments	
Town appropriation	$5000 00	Deposited in savings bank	$62 50
Income	62 50	Purchase of securities	5000 00
	$5062 50		$5062 50

TOWN OF ROWE

Balance Sheet

October 30, 1944

GENERAL ACCOUNTS

ASSETS

Cash		$18652 38
Accounts Receivable:		
Taxes:		
Levy of 1941	$560 11	
Levy of 1942	901 30	
Levy of 1943	878 08	
Levy of 1944	19452 26	
		$21791 75
Motor Vehicle Excise Taxes:		
Levy of 1939	$22 00	
Levy of 1940	21 46	
Levy of 1941	41 92	
Levy of 1942	18 83	
Levy of 1943	41 12	
Levy of 1944	80 37	
		225 70
Departmental:		
Public Welfare		19 08
Aid to Highways:		
State	$3197 31	
County	350 00	
		$3547 31
Estimated Receipts to be Collected		$187 23

LIABILITIES AND RESERVES

Unpaid Warrant		$787 82
Dog Licenses due County		16 20
State Tax	$665 50	
State Parks and Reservations Tax	17 20	
Municipal Auditing Tax	310 57	
		993 27
Payroll Deductions for Federal Withholding Tax		24 60
Library:		
Trust Fund Income	$45 18	
Donations	31 00	
		76 18
Cemetery Trust Fund Income		16 08
Town Farm Rent Reserve		233 49
Road Machinery Fund		3752 21
Federal Grants:		
Aid to Dependent Children:		
Aid	$188 67	
Administration	57 97	
Old Age Assistance:		
Assistance	197 47	
Administration	11 78	
		455 89

		Unexpended Appropriation Balances:	
		General	$11282 24
		New Town Garage Building	1551 49
			12833 73
		Reserve Fund—Overlay Surplus	996 47
		Overlays Reserved for Abatements:	
		Levy for 1941	$112 71
		Levy for 1942	254 38
		Levy for 1943	371 13
		Levy for 1944	238 72
			976 94
		Revenue Reserved Until Collected:	
		Motor Vehicle Excise	$225 70
		Departmental	19 08
		State and County Aid to Highway	3547 31
			3792 09
		Surplus Revenue	19468 48
	$44423 45		$44423 45

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds, Cash and Securities	$7205 67	Foster School Fund	$ 207 09
		Wells Library Fund	500 00
		Smith Library Fund	1000 00
		Library Building Fund	36 08

Wells Cemetery Fund	200 00
White Cemetery Fund	200 00
Post-War Rehabilitation Fund	5062 50
	$7205 67

$7205 67

ANNUAL REPORT

FOR THE TOWN OF

ROWE

MASSACHUSETTS

For the Year Ending December 31

1945

ANNUAL REPORT

—of the—

Town Officers

—of the—

TOWN OF ROWE

MASSACHUSETTS

—for the—

Year Ending December 31

1945

THE ART PRESS
ORANGE, MASS.
1946

Officers for the Town of Rowe for the Year 1945

BOARD OF SELECTMEN, BOARD OF HEALTH AND BOARD OF PUBLIC WELFARE

Gerald A. Truesdell	Term expires 1948
William C. Baldrachi	Term expires 1947
John F. Woffenden	Term expires 1946

TOWN CLERK

Josephine E. Shumway

TREASURER

Nettie A. Peck

ASSESSORS

Josephine E. Shumway	Term expires 1948
John F. Woffenden	Term expires 1947
Myron A. Newton	Term expires 1946

SCHOOL COMMITTEE

John F. Woffenden	Term expires 1948
Howard N. Sibley	Term expires 1947
Alice M. Holden	Term expires 1946

TAX COLLECTOR AND CONSTABLE

Gerald A. Truesdell

TREE WARDEN

Myron A. Newton

AUDITOR

Jeanette S. Sibley

LIBRARY TRUSTEES

Emily D. Wright	Term expires 1948
Anna M. Bond	Term expires 1947
Jessie F. Sibley	Term expires 1946

LIBRARIAN

Jessie F. Sibley

CEMETERY COMMITTEE

Emory B. Sibley	Term expires 1948
William A. Brown	Term expires 1947
Myron A. Newton	Term expires 1946

SEXTON

Ellsworth W. Veber

MODERATOR

Myron A. Newton

FIELD DRIVERS AND POUND KEEPERS

John Knapp — Ellsworth Veber

Howard O. Truesdell

FENCE VIEWERS

Adelbert F. Truesdell — Roy J. Holden, Jr.

Myron A. Newton

MEASURERS OF WOOD, BARK AND LUMBER

Frank A. Davenport — Robert G. Swenson

Louis A. Davenport

BUDGET COMMITTEE

Gerald A. Truesdell	Myron A. Newton
Howard N. Sibley	Nettie A. Peck
Josephine E. Shumway	Edward C. Henderson
Frank A. Davenport	Adelbert F. Truesdell

FIRE WARDEN
Howard O. Truesdell

DEPUTY FIRE WARDENS
John Knapp
Clifford Sibley
Roy J. Holden, Jr.
Charles D. Avery
Alton Davenport
Ellsworth Veber
Gerald A. Truesdell
Richard Shumway

ROAD SUPERINTENDENT
Ellsworth W. Veber

WELFARE AGENT
Edward C. Henderson

ANIMAL AND MEAT INSPECTOR
Frank A. Davenport

TOWN PHYSICIAN
George K. Gould, M. D.

RED CROSS NURSE
Lucie E. Peterson, R. N.

CHIEF OF POLICE
Gerald A. Truesdell

AUXILIARY POLICE
Alton Davenport
John Woffenden
Floyd Veber
Robert Swenson
Howard Truesdell
Howard Sibley

DOG OFFICER
Howard N. Sibley

SEALER OF WEIGHTS AND MEASURES
Merritt A. Peck

SUPERINTENDENT OF GYPSY MOTH EXTERMINATION
Henry Sifton

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

To the constable of the Town of Rowe in the County of Franklin GREETINGS:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of the Town of Rowe qualified to vote in elections and Town Affairs to meet in the Town Hall in said Rowe on Monday, the fourth day of February next, at Ten A. M., then and there to bring in their votes on one ballot for the following officers:

Clerk for one year
Treasurer for one year
Selectman for three years
Assessor for three years
School Committee member for three years
Library Trustee for three years
Tax Collector for one year
Auditor for one year
Tree Warden for one year

For this purpose the polls will be open at Ten o'clock A. M., and may close at Two o'clock P. M.

And in the name of the Commonwealth of Massachusetts you are further directed to warn the inhabitants of The Town of Rowe qualified to vote in elections and Town Affairs to meet at the Town Hall in said Rowe on Monday the Fourth of February next at Eleven o'clock A. M., then and there to act on the following articles:

ART. 1. To choose a Moderator to preside at said meeting and for the year.

ART. 2. To hear the reports of the Town Officers and act thereon.

ART. 3. To choose all necessary Town Officers for the ensuing year.

ART. 4. To raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year.

ART. 5. To see if the Town will vote the amounts in the budget as set up by the Finance Committee for the various departments or do or act anything in relation thereto.

ART. 6. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 81 Highways, or take any action in relation thereto.

VOTE

That the sum of $1333 be raised and appropriated to meet the Town's share of the cost of Chapter 81 Highways and that, in addition the sum of $5000 be transferred from unappropriated available funds in the treasury to meet the State's share of the cost of the work the reimbursements from the State to be restored, upon their receipt to the unappropriated available funds in the treasury.

ART. 7. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury a sum of money for Chapter 90 Construction, or take any action in relation thereto.

VOTE

That the sum of $1500 be raised and appropriated to meet the Town's share in the cost of Chapter 90 Construction, and in

addition the sum of $4500 be transferred from unappropriated available funds in the treasury to meet the State and County's shares in the cost of the work, the reimbursements from the State and County to be restored upon their receipt to the unappropriated available funds in the treasury.

ART. 8. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury a sum of money for Chapter 90 Maintenance, or take any action in relation thereto.

VOTE

That the sum of $500 be raised and appropriated to meet the Town's share of the cost of Chapter 90 Maintenance, and in addition the sum of $1000 be transferred from unappropriated available funds in the treasury to meet the State and County's shares in the cost of the work, the reimbursements from the State and County to be restored upon their receipt, to the unappropriated available funds in the treasury.

ART. 9. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1946, and to issue a note or notes payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

ART. 10. To see if the Town will vote to authorize the Assessors to use from the Town Treasury a sum not to exceed $2000 in determining the tax rate for 1946.

ART. 11. To see if the Town will vote to subsidize a Doctor and raise and appropriate the sum of $300 for same or do or act anything in relation thereto.

ART. 12. To see if the Town will vote to abolish the Australian Ballot System of Officers and revert back to the system used prior to its adoption, to become effective at the next annual meeting.

ART. 13. To see if the Town will vote to raise and appropriate the sum of $300 as the salary for a Community Nurse, said nurse to be appointed by the Board of Health, or take any action in relation thereon.

ART. 14. To see if the Town will vote to sell the vacant school houses and grounds or do or act anything in relation thereto.

ART. 15. To see if the Town will vote to raise and appropriate a sum of money for Highway railings or do or act anything in relation thereto.

And you are directed to serve this warrant by posting up attested copies thereof, one at the post office and one at the town hall at least seven days before said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this twenty-fourth day of January in the year of our Lord one thousand nine hundred and forty six.

GERALD A. TRUESDELL
WILLIAM C. BALDRACHI
JOHN F. WOFFENDEN

Selectmen of Rowe

NOTICE:—This warrant appears as a matter of information only, and the regular meeting warrant may include alterations and additions.

List of Appropriations Recommended for 1946

	Approp. in 1945	Used in 1945	Recom. for 1946
Animal and Meat Inspection	$ 135 00	$ 125 00	$ 135 00
Board of Health	250 00	150 00	250 00
Board of Public Welfare	1400 00	856 90	1400 00
Bonds and Insurance	700 00	733 63	750 00
Cemeteries	100 00	104 60	100 00
Contingent	400 00	368 96	400 00
Gypsy Moth Extermination	350 00	348 80	200 00
Highways—Town Account	1000 00	828 15	500 00
Highways—Winter Roads	3000 00	3176 57	3000 00
Interest	25 00		25 00
Library	200 00	198 18	250 00
Old Age Assistance	2500 00	1736 01	3300 00
Office Equipment			200 00
Printing and Postage	250 00	217 57	300 00
Schools	7000 00	7000 00	8000 00
Soldiers Benefits	500 00		500 00
Street Lights	264 00	264 00	264 00
Town Buildings and Grounds	450 00	144 67	450 00
Town Farm	300 00	62 02	300 00
Town Officers	1500 00	1500 00	1600 00
	$20324 00	$17815 06	$21924 00

TOWN OFFICERS' SALARIES DIVIDED AS FOLLOWS

Town Clerk	$ 60 00
Treasurer	300 00
Selectmen, $175 each	525 00
Assessors, $120 each	360 00
School Committee, $50 each	150 00

Tax Collector and Constable	$180 00	
Auditor	15 00	
Moderator	5 00	
Sealer	5 00	
		$1600 00

Report of Selectmen, Board of Public Welfare and Board of Health

ALLOCATION OF CHAPTER 81 HIGHWAY FUND

Zoar Road	$615 15
Pond Road	331 00
Leshures Road	378 73
Ford Hill Road	290 80
Monroe Hill Road	382 10
Middletown Hill	183 60
Potters Road	235 45
Cross Road	207 75
Stone Hill Road	65 10
Stone Road	0 00
Cyrus Stage Road	403 05
Dell Road	182 20
Davis Mine Road	145 00
Davenport Road	120 40
Davenport Road Branch	42 75
Tatro Road	48 80
Taylor Road	0 00
Brittingham Hill	355 60
Hazelton Road	957 73
County Road	184 35
County Road Branch	5 00
Shippee Road	50 00

Newell Cross Road	$ 38 60	
Tunnel Road	710 55	
Petries Road	35 00	
Steele Brook Road	143 65	
Bonnie Blink Road	87 65	
Dennis Road	0 00	
Brown Road	40 00	
Shumway Road	0 00	
Sibley Road	0 00	
Miscellaneous	80 00	
		$6320 01

HIGHWAYS CHAPTER 81

Appropriation	$1333 00
From Free Cash	5000 00

Labor

E. W. Veber, Superintendent	$636 45
F. Galipo	9 00
G. Burnell, driver	7 50
W. Churchill	7 50
H. Levanway	12 00
E. Maynard	82 50
A. Pike	26 20
R. Purrington	6 00
E. Sherman	7 50
H. Rice	58 30
H. Truesdell	273 60
F. Veber	313 20
W. Baldrachi, labor	3 25
W. Brown	15 60
L. Doubleday	11 70
F. Hurd	6 50
J. Knapp	219 85
A. Magnago	22 60
J. Magnago	4 20

R. Newell	$314 30	
A. Passardi	438 50	
F. Satori	4 55	
C. Shumway	7 80	
H. Sifton	426 30	
L. Tinney	5 85	
L. Tinney, Jr.	5 85	
G. Truesdell	2 60	
H. Truesdell	10 40	
F. Veber	10 40	
		$2950 00

Equipment

L. Germain, screen	$ 1 20	
C. Oaks, truck	32 00	
H. Potter	247 50	
A. Rice	240 00	
C. H. Willey		
Shovel	540 00	
Truck	214 00	
Town of Charlemont, 2 trucks	242 00	
Town of Hawley, truck	10 00	
Town of Health		
Tractor	9 00	
Truck	10 00	
Town of Monroe, truck	16 00	
Town of Rowe		
Scraper	64 50	
Spreader	3 50	
Rake	8 70	
Tractor	540 00	
Truck	472 00	
		$2650 40

Material

H. Harrington, gravel	$ 81 17
H. Hawkes, sand	6 00

Koppers Tar Co.	$469 80	
V. O. MacDonald, dynamite	80 00	
G. Veber, gravel	82 64	
		$ 719 61
Grand Total, Chapter 81		6320 01
Balance, Chapter 81		12 99
		$6333 00

HIGHWAYS CHAPTER 90 MAINTENANCE

Appropriation	$ 500 00
From Free Cash	1000 00

Labor

E. W. Veber, Superintendent	$48 45	
F. Galipo	9 90	
G. Burnell, driver	7 50	
W. Churchill	7 50	
B. Liveley	7 50	
R. Liveley	7 50	
E. Maynard	15 00	
R. Purrington	7 50	
H. Rice	7 50	
E. Sherman	7 50	
H. Truesdell	27 00	
F. Veber	42 00	
F. Hurd	7 15	
R. Newell	44 85	
A. Passardi	22 10	
H. Sifton	29 90	
L. Tinney	6 50	
L. Tinney, Jr.	6 50	
		$311 85

Equipment

L. Germain, screen	$ 1 88
H. Potter, truck	126 00

A. Rice	$ 4 00	
C. H. Willey		
Truck	40 00	
Shovel	280 00	
Town of Charlemont, 2 trucks	44 00	
Town of Heath		
Truck	20 00	
Tractor	6 00	
Town of Hawley, truck	10 00	
Town of Rowe		
Spreader	3 50	
Tractor	25 50	
Truck	56 00	
		$616 88

Material

H. Harrington, gravel	$ 4 80	
H. Hawkes, sand	9 40	
Koppers Tar Co.	539 75	
G. Veber, gravel	17 32	
		$571 27

Grand Total, Chapter 90 Maintenance $1500 00

HIGHWAYS TOWN ACCOUNT

Appropriation $1000 00

Labor

E. W. Veber, Superinterdent	$37 40
B. Liveley, driver	6 00
E. Maynard	27 00
A. Pike	3 00
H. Truesdell	24 75
F. Veber	33 00
J. Knapp, labor	5 20
R. Newell	13 00

A. Passardi	$28 60	
H. Rice	15 60	
H. Sifton	13 00	
		$206 55

Equipment

H. L. Potter, truck	$ 81 00	
A. Rice	64 00	
C. H. Willey		
Truck	90 00	
Shovel	180 00	
Town of Charlemont, 2 trucks	79 20	
Town of Rowe		
Tractor	54 00	
Truck	38 00	
		$586 20

Material

H. Harrington, gravel	$17 70	
G. Veber	17 70	
		$35 40

Grand Total, Town Account	$828 15
Balance	171 85
	$1000 00

HIGHWAYS, WINTER ROADS

Appropriation	$3000 00
From Reserve Fund	176 57

Labor

E. W. Veber, Superintendent	$334 20
E. Maynard, driver	1 50
R. Purrington	1 50
R. Shumway	109 85
H. Truesdell	362 60

F. Veber	$ 77 25	
W. Baldrachi, labor	3 60	
W. Brown	33 80	
A. Caron	18 00	
E. Henderson	4 80	
R. Holden	7 80	
J. Knapp	195 00	
J. Magnago	15 00	
R. Newell	35 40	
C. Paoletti	32 50	
A. Passardi	65 20	
F. Satori	7 20	
C. Shumway	6 00	
H. Shumway	3 00	
R. Shumway	39 00	
H. Sifton	249 85	
G. Truesdell	2 40	
F. Veber	10 80	
		$1616 25

Equipment

Town of Charlemont, trucks (2)	$ 4 40	
Tractor	31 90	
L. Germain, screen	52	
Town of Monroe, tractor	12 00	
R. Swenson, truck	25 50	
C. H. Willey, shovel	10 00	
Town of Rowe		
Spreader	1 40	
Tractor	1154 00	
Truck	262 00	
		$1501 72

Material

H. Hawkes, sand	$ 2 60
W. N. Potter Grain Stores, salt	24 00

G. Truesdell, pegs	$32 00		
		$58 60	
Grand Total Winter Roads			$3176 57

HIGHWAY RAILINGS

Appropriation		$500 00	

Labor

E. W. Veber, Superintendent	$98 60		
F. Veber, driver	87 00		
J. Knapp, labor	41 60		
R. Newell	70 20		
A. Passardi	49 40		
H. Sifton	75 40		
H. Truesdell	20 80		
		$443 00	

Equipment

Town of Rowe, truck	$40 00		
F. Veber, horse	6 25		
		$46 25	
Grand Total, railings			$489 25
Balance, railings			10 75
			$500 00

SNOW FENCE

Appropriation		$200 00	
From Free Cash		150 00	
Frank Hance		$150 00	$150 00
Balance, Snow Fence			200 00
			$350 00

ROAD MACHINERY EARNINGS

Rake			
Chapter 81	$ 8 70	$ 8 70	
Scraper			
Chapter 81	64 50	64 50	
Spreader			
Chapter 81	3 50		
Chapter 90 Maintenance	3 50		
Winter Roads	1 40		
		$ 8 40	
Tractor			
Chapter 81	$ 540 00		
Chapter 90 Maintenance	25 50		
Town Account	54 00		
Winter Roads	1154 00		
		$1773 50	
Truck			
Chapter 90 Maintenance	$ 56 00		
Chapter 81	472 00		
Railings	40 00		
Town Account	38 00		
Winter Roads	262 00		
Cemeteries	9 00		
Town of Charlemont	77 00		
Town of Hawley	12 00		
Town of Heath	24 00		
Town of Monroe	72 10		
Deerfield Glassine Co.	9 00		
J. F. Woffenden	8 00		
		$1079 10	
			$2934 20

AID TO MOTHERS OF DEPENDENT CHILDREN

Balance January 1 (U. S. Grants)	$188 67
No receipts; no payments	
Balance December 31	188 67

AID TO MOTHERS OF DEPENDENT CHILDREN ADMINISTRATION

Balance January 1 (U. S. Grants)	$39 78
No receipts; no payments	
Balance December 31	39 78

BOARD OF PUBLIC WELFARE

Appropriation	$1400 00	
Expended, direct aid	$586 00	
Expended, sundries	13 00	
E. C. Henderson, Social worker, salary	250 00	
E. C. Henderson, Social worker, expenses	4 90	
Boston Council of Social Agencies	3 00	
		$856 90

ROAD MACHINERY ACCOUNT

Appropriation	$3453 60
E. W. Veber, Superintendent	$ 94 85
J. Knapp, labor	22 20
R. Shumway	21 00
H. Sifton	17 85
H. Truesdell	113 90
F. Veber	36 15
A. L. Avery and Son	24 78
Allen's Battery and Electric Service	7 00
S. Allen and Sons	1 50
J. E. Bond, registrations and insurance	65 91
Consolidated Steel Co.	345 68
H. F. Davis Tractor Co., parts and repairs	497 60
Empire Steel Co.	398 84
Gulf Oil Corp.	261 81
A. F. Gingras	102 15

F. Hance, tools	$113 79	
Majestic Factors Corp., parts	12 07	
Montgomery Ward Co., tires	89 40	
Northeastern Petroleum Co.	84 18	
H. L. Purrington	38 30	
Shell Oil Co.	159 63	
G. A. Truesdell, lumber	16 94	
F. J. Wells	50	
C. H. Willey	582 49	
R. Winn, Filing Saws	1 00	
J. F. Woffenden	7 50	
E. Veber, freight	69	
		$3117 71
Balance		335 89
		$3453 60

ANIMAL AND MEAT INSPECTION

Appropriation		$135 00	
F. A. Davenport	$125 00	$125 00	
Balance		10 00	
		$135 00	

BOARD OF HEALTH

Appropriation		$250 00	
Lucie Peterson, R. N.		$150 00	$150 00
Balance			100 00
			$250 00

BOND

Appropriation	$5000 00	
U. S. Government Series G. Bond	$5000 00	
Income from bonds deposited in savings account	187 50	
		$5187 50

BONDS AND INSURANCE

Appropriation	$700 00	
From Reserve	33 63	
J. E. Bond Agency		
Bonds		
Town Clerk	$ 5 00	
Treasurer	17 50	
Tax Collector	24 75	
Town Property Fire Insurance	339 40	
Money and Securities	78 60	
Workman's Compensation	216 18	
Contractor's Liability	52 20	
		$733 63

CEMETERIES

Appropriation	$100 00	
From Reserve	4 60	
E. W. Veber	$26 80	
J. Knapp	6 50	
R. Newell	11 70	
A. Passardi	10 40	
P. Salisbury	3 00	
H. Sifton	21 20	
F. Veber	10 00	
R. Swenson, team	6 00	
Town of Rowe, truck	9 00	
		$104 60

CONTINGENT

Appropriation		$400 00
L. Avery, flags	$ 3 24	
Dues		
Assessors	6 00	

Collector and Treasurer	$ 2 00		
Selectmen	9 00		
Supplies			
C. H. Demond	15 25		
Hobbs and Warren, Assessors	53 84		
Robinson Seal Co.	43		
J. E. Shumway	1 26		
Charles Fairhurst, attorney	25 00		
Census			
W. C. Baldrachi	5 00		
J. E. Shumway	10 00		
G. A. Truesdell	10 00		
First National Bank	5 25		
George Hill and Son	90		
G. A. Truesdell			
Use of Car	20 00		
Perambulating Town Lines	20 00		
		$187 17	
Fires			
Town of Charlemont (3)	$133 04		
A. Davenport	5 75		
J. Knapp	5 50		
J. Magnago	1 00		
M. A. Peck	5 50		
M. E. Peck	5 50		
C. Sibley	1 00		
A. Truesdell	5 50		
G. Truesdell	6 25		
H. Truesdell	7 25		
E. Veber	5 50		
		$181 79	
			$368 96

DEFENSE

Appropriation		$50 00	
Western N. E. Tel. Co.		$9 52	$9 52

Balance		$40 48
		$50 00

DOG LICENSES

County of Franklin	$73 20	$73 20

INTEREST

Appropriation	$25 00	
Balance	$25 00	$25 00

GYPSY MOTH EXTERMINATION

Appropriation	$350 00	
H. Sifton, Superintendent	$87 00	
C. Avery, Scout	70 20	
W. Brown	20 80	
A. Magnago	75 40	
R. Newell	75 40	
C. Avery, car	20 00	
		$348 80
Balance		1 20
		$350 00

LIBRARY

Appropriation	$200 00	
J. F. Sibley, librarian	$100 00	
Northern Berkshire Gas Co.	12 00	
G. A. Truesdell, wood	14 00	
Nellie Veber, care of lawn	1 50	
E. B. Sibley, cleaning pipes	3 00	

Max Reed, magazines	$15 00	
H. R. Huntting Co., books	51 18	
Womrath Bookshops	1 50	
		$198 18
Balance		1 82
		$200 00

LIBRARY TRUSTEES' FUND

Income		$141 94	
H. R. Huntting Co.	$58 12		
Max Reed	13 00		
Womrath Bookshops	10 33		
		$81 45	
Balance		60 49	
			$141 94

MUNICIPAL BUILDING AND GROUNDS

Appropriation		$450 00	
Northern Berkshire Gas Co.	$24 28		
H. Sibley, repairs	1 00		
H. Sifton, janitor	23 55		
R. Swenson, mowing	8 00		
G. Truesdell, wood	40 00		
Nellie Veber, cleaning	27 20		
Western N. E. Tel. Co.	14 70		
J. Woffenden	5 94		
		$144 67	
Balance		305 33	
			$450 00

OLD AGE ASSISTANCE

Appropriation	$2500 00

Balance January 1 (U. S. Grants)	$ 51 49	
U. S. Grants	1398 46	
Expended, from appropriation, direct aid		$1610 49
Expended, from appropriation, medical		125 52
Expended, from U. S. Grants, direct aid		$1196 05
Expended, from U. S. Grants, medical		190 91
Balance December 31 (U. S. Grants)	$62 99	

OLD AGE ASSISTANCE, ADMINISTRATION

Balance January 1 (U. S. Grants)	$20 40	
U. S. Grants	46 56	
Expended		$61 69
Balance December 31 (U. S. Grants)	$5 27	

POSTAGE AND PRINTING

Appropriation	$250 00
Art Press	
Town Reports	$144 75
Ballots	10 34
A. Truesdell, typing	15 00
Barre Gazette, tax bills	6 38
Postage	
M. A. Newton, Assessor	1 30
N. A. Peck, treasurer	11 79
J. E. Shumway, clerk	9 07
G. A. Truesdell Collector	10 12

Selectmen	$6 03	
E. W. Veber, superintendent	2 79	
		$217 57
Balance		32 43
		$250 00

TOWN FARM

Appropriation	$300 00	
R. Winn, labor and material	$62 02	$ 62 02
Balance		237 98
		$300 00

TOWN PHYSICIAN

Appropriation	$300 00	
G. K. Gould, M. D., salary	$200 00	$200 00
Balance		100 00
		$300 00

TOWN GARAGE, PAINTING

Appropriation	$50 00	
J. Woffenden	$50 00	$50 00

TRANSPORTATION, RATION BOARD CLERK

Appropriation	$110 00	
L. Avery	$38 00	
S. J. Murry	28 00	
		$66 00
Balance		50 00
		$110 00

TOWN OFFICERS

Appropriation	$1500 00	
Selectmen		
G. A. Truesdell	$175 00	
W. C. Baldrachi	175 00	
J. F. Woffenden	175 00	
Treasurer		
N. A. Peck	300 00	
Assessors		
M. A. Newton	100 00	
J. E. Shumway	100 00	
J. F. Woffenden	100 00	
School Committee		
H. M. Sibley	50 00	
A. M. Holden	50 00	
J. F. Woffenden	50 00	
Town Clerk		
J. E. Shumway	50 00	
Tax Collector and Constable		
G. A. Truesdell	150 00	
Auditor		
Jeanette Sibley	15 00	
Moderator		
M. A. Newton	5 00	
Sealer		
M. A. Peck	5 00	
		$1500 00

SERVICEMEN'S REHABILITATION

Appropriation	$200 00	
Robert Scott	$75 25	$ 75 25
Balance		124 75
		$200 00

SOLDIERS' BENEFITS

Appropriation	$500 00	
Balance	$500 00	$500 00

STREET LIGHTS

Appropriation	$264 00	
Northern Berkshire Gas Co.	$264 00	$264 00

SCHOOLS

Appropriation	$7000 00	
Expenses	$7000 00	$7000 00

COUNTY TAX

County of Franklin	$1694 06	$1694 06

LEEDS HOSPITAL ASSESSMENT

County of Franklin	$58 51	$58 51

STATE TAX

State Tax	$748 00	$748 00

STATE PARKS AND RESERVATIONS

State Parks and Reservations	$12 77	$12 77

STATE AUDIT

State Audit, 1944	$221 32	$221 32

WITHHOLDING TAXES

Collector of Internal Revenue	$514 50	$514 50

RECAPITULATION

Animal and Meat Inspection	$125 00
Board of Health	150 00
Board of Public Welfare	856 90
Bonds and Insurance	733 63
Cemeteries	104 60
Contingent	368 96
Defense	9 52
Garage (painting)	50 00
Gypsy Moth Extermination	348 80
Highways—Chapter 81	6320 01
Highways—Chapter 90 Maintenance	1500 00
Highways—Town Account	828 15
Highways—Winter Roads	3176 57
Highways—Railings	489 25
Interest	0 00
Library	198 18
Library Trustees' Fund	81 45
Municipal Buildings and Grounds	144 67
Old Age Assistance	3122 97
Old Age Assistance Administration	61 69
Postage and printing	217 57
Road Machinery Account	3117 71
Servicemen's Rehabilitation	75 25
Soldiers Benefits	0 00

Snow Fence	$ 150 00	
Street Lights	264 00	
Town Farm	62 02	
Town Officers	1500 00	
Town Physician	200 00	
Transportation, Ration Board Clerk	66 00	
County Tax	1694 06	
State Tax	748 00	
State Audit, 1944	221 32	
State Parks and Reservations	12 77	
Dog Licenses	73 20	
Leeds Hospital Assessment	58 51	
U. S. Government Bond	5000 00	
Post-War Rehabilitation Fund Income	187 50	
Withholding Taxes	514 50	
Schools	7000 00	
		$39832 76

ASSETS

Cash on hand January 1, 1946	$36707 84	
Government Bonds	10000 00	
1941 Taxes outstanding	112 38	
1942 Taxes outstanding	378 03	
1943 Taxes outstanding	573 36	
1944 Taxes outstanding	879 13	
1945 Taxes outstanding	874 84	
1941 M. V. Excise Taxes outstanding	4 00	
1942 M. V. Excise Taxes outstanding	18 83	
1943 M. V. Excise Taxes outstanding	32 21	
1944 M. V. Excise Taxes outstanding	35 99	
1945 M. V. Excise Taxes outstanding	20 47	
		$49637 08

GERALD A. TRUESDELL
WILLIAM C. BALDRACHI
JOHN F. WOFFENDEN

Selectmen of Rowe

List of Jurors Proposed by the Selectmen

Richard E. Shumway	Farmer
Roy J. Holden, Jr.	Farmer
William C. Baldrachi	Papermaker
Robert G. Swenson	Farmer
Benjamin F. Bjork	Farmer
Gerald A. Truesdell	Farmer

Treasurer's Report

RECEIPTS

Cash on hand January 1, 1945		$34204 65
County of Franklin, 1944 Chap. 90, M.	$ 323 79	
State Treasurer, 1944, Chap. 90, M.	323 79	
State Treasurer, 1944 Chap. 81 (balance)	849 64	
County of Franklin, dog refund	76 65	
State Treasurer, distribution of highway fund	2626 43	
State Treasurer, school fund, Ch. 70	507 54	
A. Passardi, refund for fire expense	4 00	
Augusta S. Bjork, victualer's license	50	
Ralph P. Winn, pistol license	50	
M. A. Newton, innholder's license	1 00	
Unitarian Rowe Camp, innholder's license	1 00	
State Treasurer, inspection of animals	12 50	
B. and M. R. R. Co., fire claims	84 50	
Unitarian Rowe Camp, rent of hall	5 00	
State Treasurer, "loss of taxes"	47 53	
Franklin Sav. Inst., dividend on Wells Cem. Fund	4 02	
Franklin Sav. Inst., dividend on White Cem. Fund	4 02	
Elwin O. Truesdell, rent of West schoolhouse	10 00	
Martha E. Peck, innholder's license	1 00	
C. W. Sibley, pistol license	50	
R. E. Shumway, pistol license	50	
Augusta S. Bjork, sealing	1 00	
State Treasurer, temporary aid and trans.	240 00	

J. E. Bond Agency, refunds on workmen's compensation and employer's liability		$ 78 98
No. Adams Sav. Bk., dividend on Foster donation		3 01
State Treasurer, Chapter 81		3065 48
State Treasurer, acct. school superintendent		128 88
State Treasurer, high school transportation		745 50
State Treasurer, snow removal		1136 32
County of Franklin, Chap. 90, M.		750 00
State Treasurer, Chap. 90, M.		250 00
Augusta S. Bjork, fuel storage license		50
H. T. Shumway, pistol license		50
A. Paoletti, permit to purchase firearm		50
State Treasurer, income tax		2075 00
State Treasurer, Corporation tax		1752 33
State Treasurer, old age tax (meals)		83 20
Sundry persons, withholding taxes		514 50
Library Trustees, fines		4 55
Library Trustees, interest on invested funds		50 05
Library Trustees, gifts:		
Lawrence Lee and family		25 00
Mrs. Blassberg		82
History sales, P. W. Brown		7 00
Josephine E. Shumway, town clerk, dog licenses		73 20
W. W. Winn, rent of town farm		77 00
U. S. Treasury, int. on Government bonds		187 50
State Treasurer, Old Age Assistance		1257 38
State Treasurer, U. S. Grants for Old Age Assistance		1398 46
State Treasurer, U. S. Grants, OAA admin.		46 56
Road Machinery Account:		
From Chapter 81	$1088 70	
From Chapter 90, Main.	85 00	
From Town Account	92 00	
From Winter Roads	1417 40	
From Cemeteries	9 00	
From Fence Railings	40 00	

From Town of Charlemont	$77 00		
From Town of Hawley	12 00		
From Town of Heath	24 00		
From Town of Monroe	72 10		
From J. F. Woffenden	8 00		
From Deerfield Glassine Co.	9 00		
		$ 2934 20	
G. A. Truesdell, Collector:			
1941 Taxes	$ 219 49		
Interest on same	21 68		
1944 Taxes	219 36		
Interest on same	3 94		
1945 Taxes	19949 83		
Interest on same	53		
1940 M. V. Excise taxes	7 46		
1945 M. V. Excise taxes	141 74		
Interest on same	09		
		20564 12	
			$42335 95
			$76540 60

PAYMENTS

State Treasurer, state tax	$748 00	
State Treasurer, state parks and reserva.	12 77	
State Treasurer, 1944 state audit	221 32	
County of Franklin, county tax	1694 06	
County of Franklin, Leeds Hospital assessment	58 51	
County of Franklin, dog licenses	73 20	
U. S. Government Bond, Series G.	5000 00	
Post-War Rehabilitation Fund Income Account	187 50	
Collector of Internal Revenue	514 50	
		8509 86
Animal and Meat Inspection	$ 125 00	
Board of Health	150 00	

Board of Public Welfare	$ 856 90	
Bonds and Insurance	733 63	
Cemeteries	104 60	
Contingent	368 96	
Defense	9 52	
Fence Railings	489 25	
Garage (Painting)	50 00	
Gypsy Moth Extermination	348 80	
Highways, Chapter 81	6320 01	
Highways, Chapter 90, Main.	1500 00	
Highways, Town Account	828 15	
Highways, Winter Roads	3176 57	
Library	198 18	
Library—Trustees' Fund	81 45	
Municipal Buildings and Grounds	144 67	
Old Age Assistance	1736 01	
Old Age Assistance (U. S. Grants)	1386 96	
O.A.A. Administration (U . S. Grants)	61 69	
Postage, Printing and Town Reports	217 57	
Ration Board Clerk Transportation	66 00	
Road Machinery Account	3117 71	
Schools	7000 00	
Servicemen's Rehabilitation	75 25	
Snow Fence	150 00	
Street Lights	264 00	
Town Farm	62 02	
Town Officers	1500 00	
Town Physician	200 00	
		$31322 90
		$39832 76
Cash on hand December 31, 1945		36707 84
		$76540 60

Respectfully submitted,

NETTIE A. PECK,

Treasurer

Report of Treasurer of Trust Funds

As treasurer, ex-officio, of the trust funds belonging to the town, the undersigned submits the following statements, in tabular form, showing the receipts and payments on account of each fund for the fiscal year ending December 31, 1945, together with the balances on that date.

Title of Fund	Am'ts. Jan. 1, 1945	Receipts	Payments	Am'ts. Dec. 31 1945
Preserved Smith Library Fund	$1000 00	$ 40 00	$40 00	$1000 00
Charles Wells Library Fund	500 00	10 05	10 05	500 00
Library Building Fund	36 08	54		36 62
Foster Donation Fund	200 00	3 01	3 01	200 00
Wells Cemetery Fund	200 00	4 02	4 02	200 00
Abbott L. White Cemetery Fund	200 00	4 02	4 02	200 00
Post-War Rehabilitation Fund	62 50	187 50		250 00
	$2198 58	$249 14	$61 10	$2386 62

Respectfully submitted,

NETTIE A. PECK,

Treasurer

Town Clerk's Report

VITAL STATISTICS FOR 1945

BIRTHS

Month		Name of Child	Parents
June	27	Faith Elizabeth Holden	Roy J. Holden, Jr. and Alice M. Hicks
Nov.	9	Laura Ethel Clement	John E. Clement and Myrtle L. Coolbrith

MARRIAGES

April 14 Charles Dean Avery and Marion Adeline Sibley

DEATHS

Feb.	15	Ella M. (Lombard) Fullerton	84 yrs. 4 mos. 12 dys
July	15	Frederick Browning	70 yrs. 0 mos. 26 days

DOG LICENSES ISSUED IN 1945

25 Males at $2.00	$50 00
5 Spayed Females at $2.00	10 00
4 Females at $5.00	20 00
2 Military Free	
	$80 00
Clerk's Fees at twenty cents	6 80
Paid Town Treasurer	$73 20

HUNTING AND FISHING LICENSES ISSUED 1945

6 Resident Citizen Fishing at $2.00	$12 00
17 Resident Citizen Hunting at $2.00	34 00
16 Resident Citizen Sporting at $3.25	52 00
8 Resident Citizen Women's and Minors' Fishing at $1.25	10 00
3 Resident Citizen Trapping at $5.25	15 75
6 Non-Resident Citizen 3-day Fishing at $1.50	9 00
3 Non-Resident Citizen Fishing at $5.25	15 75
1 Duplicate at fifty cents	50
1 Non-Resident Military or Naval Service Sporting	2 00
8 Resident Citizen Sporting and Trapping, 70 years, Free	
1 Resident Military or Naval Service Sporting Free	
	$151 00
Clerk's fees at 25 cents	15 00
Paid Division of Fisheries and Game	$136 00

Respectfully submitted

JOSEPHINE E. SHUMWAY

Town Clerk

Assessors' Report

	Valuation Personal	Valuation Real Estate
A		
Abbott, Edwin H., Jr.		$1300 00
Adams, N. Eugene		225 00
Avery, Lucy J.	$ 85 00	1550 00
Abben, A. E.	250 00	2185 00
Alves, Mrs. Frances		500 00
Akley, Eugene B.	53 00	
B		
Brown, William A.	125 00	1750 00
Brown, Harry L., Heirs		1325 00
Brown, William A. and H. L.		200 00
Banta, Mary A.	150 00	900 00
Bjork, Mrs. Augusta	500 00	950 00
Bjork, Benjamin	990 00	1700 00
Brown, Mary M.		1325 00
Brown, Clinton E.	100 00	1250 00
Brown, Charles A.		550 00
Brown, Percy W.	200 00	2935 00
Brown, Azalia and Rowena	400 00	2075 00
Bolton, Lawrence M.		1200 00
Baxter, Charles		400 00
Blassberg. William	300 00	500 00
B. and M. R. R.		905 00
Buchner, Charles	400 00	1620 00
Bond, Anna M.		1935 00
Baldrachi, William		500 00
Bennett, Mrs. Eva	300 00	450 00
Burt, William		500 00

C

Coolbrith, Edith A., Heirs		$ 1025 00
Cork, Anton, Heirs		1700 00
Creek, Floyd A.	$ 150 00	375 00
Carpenter, Mrs. Frank		700 00
Carpenter, Mrs. Lestina		12475 00
Caron, Mary A.		425 00
Cornish, William B.	250 00	1300 00
Caprari, Mrs. Doro		50 00
Codrick, Thomas H.	500 00	3850 00
Clement, Samuel E.	250 00	

D

Dennis and Rowe	3000 00	1000 00
Davenport, Louis A.	85 00	2700 00
Davenport, L. A. and J. W.	350 00	225 00
Davenport, Frank A.	570 00	2675 00
Doubleday, Lloyd	75 00	1300 00
Davenport, John W.		2100 00
Davis, Mrs. A. W.		245 00
Dennis, Mary A.	195 00	1740 00
Davis, Amelia W.		100 00
Davenport, Mrs. William A.		475 00

F

Frost, Roger		300 00
Fairbairn, John B.		750 00
Franck, Henry	250 00	950 00
Foster, Harry		425 00
Ford, Walter		60 00
Farnum, Lucy		2000 00
Furlon, Fiore		675 00

G

Galbraith, J. A.		500 00
Gardner, Harold		50 00
Gifford, Jesse		1125 00
Gates, Eugene and Helen	150 00	1000 00

Gale, Mrs. Edna		$ 625 00
Gregory, Rev. John L.	$150 00	1375 00
Gray, Guy M.	300 00	

H

Henry, Anna L.		1000 00
Holden, Roy J., Sr.		1000 00
Holden, Roy J., Jr.	260 00	1050 00
Hooper, Arthur M., Heirs	200 00	950 00
Henderson, E. C.		130 00
Holden, Linna		300 00
Hurd, Floyd		1020 00

J

Jones, Linna T.		850 00
Jackman, Francis M.	425 00	850 00

K

Kennedy, Cecil		300 00

L

Legate, Mrs. Fred		150 00
Lee, Lawrence M.	300 00	600 00
Liveley, Medric		250 00
Libardi, Julius		480 00

M

Magnago, Angelo	250 00	1500 00
Magnago, Joseph	723 00	1500 00
Manning and Rose		1850 00

N

Newton, Myron A.	70 00	1500 00
Newell, Ralph L.		325 00
New England Box Co.		125 00

Nelson, Adolph	$ 150 00	$ 475 00
Norris, Mrs. Florence	300 00	1150 00
Neal, Miss Florence E.	450 00	2025 00
New England Power Co.	200000 00	283936 00
Northern Berkshire Gas Co.	9000 00	

P

Peck, Merritt A.	820 00	3425 00
Peck, Lillian, Heirs		150 00
Peck, Martha E.	350 00	1175 00
Potter, Harold L.		2050 00
Potter, Mabel		1550 00
Paoletti, Calisto		450 00
Payne, Mrs. Flora, Heirs		175 00
Pierson, William D.		65 00
Pratt, Clarence	150 00	650 00
Pearson, Samuel		500 00
Passardi, Alesio	85 00	

Q

Quinn, George	350 00	600 00
Quillia, Ernest	100 00	700 00

R

Richmond, Homer		240 00
Rausehausen, Herbert		50 00
Rivers, Hope		400 00
Ramsey, David		700 00
Richards, John E.		50 00
Reed and Porter		50 00
Rose, Thomas M.	150 00	475 00
Slawnwhite, Stewart		50 00
Streeter, Ralph	150 00	900 00
Shippee, Minnie B.		250 00
Stone, Viola		200 00

Stickney, Gladys	$ 150 00	$ 325 00
Sartori, Docelina	100 00	1675 00
Smith, Royal		100 00
Sibley, Emory B.		2575 00
Scrivens, Clarence	150 00	375 00
Sibley, Margaret		1050 00
Sibley, Howard N.		1450 00
Sibley, Clifford	5 00	860 00
Stanford, Grace G.		1150 00
Swenson, Robert	303 00	1350 00
Stenico, Fred		850 00
Salisbury, Percy		525 00
Starr, Nellie		275 00
Stanford, E. Elwood	150 00	1000 00
Smith, Walter W.		150 00
Stone, Adelbert		270 00
Smith, W. Carl		250 00
Sibley, Mrs. Hallie G.	150 00	2000 00
Sherman, Elmer		150 00
Shumway, Chandler C.	235 00	960 00
Shumway, Richard E.	285 00	1245 00
Shumway, Harold T.	110 00	
Sifton, Henry	5 00	

T

Tuttle, Charles C.		750 00
Truesdell, Adelbert F.	1183 00	3425 00
Truesdell, Elwin O. and Maude E.		50 00
Truesdell, Gerald A.	513 00	600 00
Truesdell, Leon and Raymond		700 00
Tower, Burton S.		700 00
Thibadeau, Pierre		1525 00
Tetrault, William		175 00
Testa, James		1000 00
Tombs, Nelson	150 00	275 00

U

Upson, L. D.	400 00	1200 00

V

Veber, Herbert		$1125 00
Veber, Floyd	$ 220 00	1100 00
Veber, Edwina		300 00
Veber, Ellsworth W.	10 00	670 00
Van Alstine, Maude		575 00
Vincent, Lewis		100 00
Vetty, Theodore		550 00
Vreeland, Victor		50 00

W

Walker, LaForge	35 00	1475 00
Waite, Harry W.	250 00	450 00
Whally, John	100 00	200 00
White, Albert B.	400 00	1250 00
White, Clifford W.	250 00	750 00
Wessman, Herbert		420 00
Waltermire, Marian		635 00
Winn, Cassius		600 00
Woffenden, John F.	90 00	300 00
Willey, C. H.		975 00
Wright, Henry D.	50 00	1150 00
Williams, J. H.	300 00	2400 00
Williams, Frederick	300 00	1000 00
Western Union Telegraph Co.	1400 00	
Western New England Tel. Co.	1100 00	

Y

Young, Florence	125 00

Number of Polls Assessed	74
Number of Horses Assessed	17
Number of Cows Assessed	73
Number of Neat Cattle Assessed	47
Number of Swine Assessed	6
Number of Sheep Assessed	32

Number of Fowl Assessed	286
Number of Acres of Land Assessed	15789
Number of Dwelling Houses	130

Respectfully submitted

MYRON A. NEWTON
JOSEPHINE E. SHUMWAY

Assessors of Rowe

Librarian's Report

Acknowledgment is made to Mr. Lawrence Lee, New York City, for another gift of $25; to Mr. Stacy B. Southworth, State Board of Education, for a framed picture of Abraham Lincoln; to Mr. and Mrs. Samuel Pearson, Misses Azalea and Rowena Brown, Miss Elizabeth Camp, Mrs. Edith Collins, Mrs. Maude Van Alstine, Miss Edith Kloetzle, Mrs. Blassberg and Mrs. Ruth White for books, magazines and money.

The library has recently subscribed for Popular Mechanics, Nature Magazine and the National Geographic.

Circulation of books	1376
Circulation of magazines	263
Books added	80
Received for fines	$4 55

TRUSTEES' FUND

Bal. from 1944	$59 07	
Smith Fund, Income	40 00	
Wells Fund, income	10 05	
Gift from Lawrence Lee and family	25 00	
Gift from Mrs. Blassberg	82	
History sales, P. W. Brown	7 00	
		$141 94

Expenditures

Huntting Co.	$22 90
Huntting Co.	18 04

Max Reed (Magazines)	$13 00	
Huntting Co.	17 18	
Womrath	10 33	
		$81 45
Balance to 1946		$60 49

Town Appropriation $200 00

Expenditures

Librarian's Salary	$100 00
Lights	12 00
Fuel	14 00
Care of lawn, etc.	4 50
Magazines (Max Reed)	15 00
Books	52 68
	$198 18

Balance of $1.82 returned to General Treasury

BOOKS PURCHASED

Moby Dick	Melville
Sue Barton, student nurse	Boylston
Blueberry mountain	Meader
Pilgrim's progress	Bunyan
Bayou Suzette	Lenski
Enemy brothers	Savery
Red fruit	Bailey
Those crazy Bartletts	Dern
Valley of dry bones	Gooden
Mr. Mirakel	Oppenheim
Veteran comes back	Waller
Soldier to civilian	Pratt
Johnny Tremain	Forbes

Pasteur, knight of the laboratory	Benz
Jungle trails	F. Buck
Mary Stuart, young queen of Scots	Criss
Drum goes dead	Aldrich
Argentina	White
Ernie Pyle in England	Pyle
Brave men	Pyle
Bible and the common reader	Chase
Outline of American government	Sayre
Shadows on the mesa	Gregory
Prester John	Buchan
Lake of gold	Buchan
The key	Wentworth
Shuttered windows	Means
Argentine diary	Josephs
India	Whyte
Anything can happen	Papashvily
Cluny Brown	Sharp
House of exile	Waln
Forward the nation	Peattie
Young 'Un	Best
Captain Hornblower	Forester
Splendor stays	Allis
All in good time	Allis
Pastoral	Shute
Syrian yankee	Rizk
Taps for Private Tussie	Stuart
Not without peril	Allis
Bell for Adano	Hersey
Time for decision	Welles
Letters of Mrs. Henry Adams	
Land of Prester John	Sanceau
Goodnight, sweet prince	Fowler
Jefferson	Nock
My Antonio	Cather
Lost island	Hall
Under a lucky star	Andrews
Burned fingers	Norris

Image of Josephine	Tarkington
Busman's honeymoon	Sayre
Hangman's holiday	Sayre
Gaudy night	Sayre
Big knife, George Rogers Clark	Wilson
A job for Jenny	Baldwin
Charity Strong	Allis
Country mouse	Kent
Birth of mischief	Sabatini
Wonder creatures of the sea	Verrill
Sons	P. Buck
Encyclopedia of antiques	Bond
Snow goose	Gallico
Emperor's physician	Perkins
Doctor in homespun	Dole
Remembered death	Christie
So well remembered	Hilton
Galapagos, world's end	Beebe
Treasury of American folklore	Botkin
Elephant dance	Flaherty
Little green orchard mystery	Widdemer
Black boy	Wright

GIFTS

History of the Latin-American nations	Robertson
American song-birds	Edey
Hard facts	Spring
Wife for sale	Norris
Love's a puzzle	Baldwin
Rimrock Jones	Coolidge
Sword of Damocles	Green

Annual Report

—of the—

SCHOOL COMMITTEE

—for the—

TOWN OF ROWE

1945

FOR THE YEAR ENDING DECEMBER 31, 1945

COMMITTEE MEMBERS

Howard Sibley, Chairman	Term expires 1947
Alice Holden	Term expires 1946
John Woffenden	Term expires 1948
Alfred R. Kenyon	Superintendent
Horace Warfield	Attendance Officer
Dr. George Gould	School Physician
Lucie Peterson	School Nurse

SCHOOL CALENDAR

First Winter Term
Opens January 2, 1946—Closes February 21, 1946
Second Winter Term
Opens March 4, 1946—Closes April 18, 1946

Spring Term

Opens Ap il 29, 1946—Closes June 14, 1946

Fall Term

Opens September 4, 1946—Closes December 20, 1946

Winter Term 1947

Opens January 2, 1947

ESTIMATED RESOURCES FROM STATE TREASURER 1945

Massachusetts School Fund Part I	$ 150 00
Massachusetts School Fund Part II	507 54
Superintendent	128 88
High School Transportation	745 50
	$1610 92

Report of Superintendent of Schools

I herewith present my annual report concerning the schools.

REGULATIONS ON SCHOOL ENTRANCE

Any child who will be six years of age on or before the next January first may enter the first grade in September.

In accordance with the state law, it is necessary that a child be vaccinated before he enters school. -Massachusetts Laws—Chapter 76—Section 15 of the laws of the Commonwealth reads: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate from a physician stating that the child's condition would be injured by vaccination. Such certificates must be renewed every year."

REPORT TO PARENT

Parents are urged to see that pupils' report cards are signed and returned promptly to the school. Signature does not indicate approval but merely that the card has been seen by the parent.

No home work is required in the elementary grades. However at times home work may be assigned individual cases due to absence or the child's desire to do some work at home.

ATTITUDE TOWARD SCHOOL

Parents and teachers can do much to make school life a happy experience for each child. A child's attitude toward school often reflects the attitude of the home. The child who has been helped to look forward to school as a place where new and interesting experiences will be found is usually the one that makes a happy adjustment to new situations.

SCHOOL ATTENDANCE

Regularity of attendance and punctuality are important from the first day in school on for the following reasons:

The earlier that a child learns that school is his job and that he has something important to do, the more satisfactory will be his growth.

Massachusetts Laws—Chapter 76—Section 2. Duties of parents, etc., as to school attendance. Penalty: Every person in control of a child described in the preceding section shall cause him to attend school as therein required, and if he fails to do so for seven days' sessions or fourteen half days' sessions within any period of six months, he shall, on complaint by a supervisor of attendance, be punished by a fine of not more than twenty dollars.

DISMISSAL FROM SCHOOL

Parents are urged not to request the dismissal of children from school for any reason except an emergency.

TARDINESS

Children are required to bring a note from home stating reason for tardiness. An important reason for this rule is to be sure that parents are aware that the child was tardy.

ABSENCE

All pupils absent from school except when dismissed as stated above, are required to bring a written excuse signed by the parent or other responsible member of the family stating the reason for the absence. This excuse should be sent by the child on the first session which he attends after the absence.

BUS CHILDREN

Children who come by bus or bring their lunches must remain on the school property at noon unless the parents request

otherwise. Teachers may at their discretion allow children to leave the school property. Please be sure that the child starts to school properly clad to play outside at noon, weather permitting.

RECOMMENDATIONS

The following work should be done at the Village School: The front entry should be painted and the storage space should be partitioned off, the building should be painted both inside and out, and an adequate water supply should be provided for the school.

CLOSING

I wish to express my appreciation to the members of the School Committee and Citizens for their cooperation throughout the year.

Respectfully submitted,

ALFRED R. KENYON,

Superintendent

MEMBERSHIP BY AGE AND GRADE

October 1, 1945

Grade	Age											Total
	5	6	7	8	9	10	11	12	13	14	15	
1												
2			2	1								3
3												
4					1	1						2
5						2						2
6							2	2				4
7												
8								1		1		2
			2	1	1	3	2	3		1		13

REGISTRATION OF MINORS

October 1, 1945

Age Groups	5 to 7	7 to 14	Totals
Boys	1	8	9
Girls	1	8	9
Totals	2	16	18
Distribution:			
In public schools	1	16	17
In private schools			
In vocational schools			
Not in school	1		1
Totals	2	16	18

Financial Report of the School Committee

To the Citizens of the Town of Rowe:

We present herewith our annual report, covering financial statement and including the report of the Superintendent and Nurse. There is at this time (8) students in various high schools. We have had some much needed repairs done on the school building this year and if we could do a little more the building would be greatly improved. We also expect two more students will enter high school which will increase the tuition and transportation expenses. In view of our future expenses we ask for an appropriation of $8000.00.

FINANCIAL REPORT

Appropriation		$7000 00

EXPENDITURES

SCHOOL SUPERINTENDENT

Alfred R. Kenyon, Salary	$221 62	
Alfred R. Kenyon, Travel Expense	26 64	
Alfred R. Kenyon, Office Expense	9 74	
		$258 00

HEALTH

Lucie Peterson	$75 00	
The Baker Pharmacy	1 81	
		$76 81

HIGH SCHOOL TRANSPORTATION

John F. Woffenden	$292 00	
F. A. Veber	130 40	
M. A. Newton	188 80	
C. C. Shumway	57 60	
H. N. Sibley	224 00	
F. A. Stickney	85 60	
		$978 40

ELEMENTARY TRANSPORTATION

Roy Holden, Jr.	$1183 00	
E. W. Veber	930 00	
		$2113 00

HIGH SCHOOL TUITION

Town of Shelburne	$636 88	
City of North Adams	125 00	
		$761 88

ELEMENTARY TUITION

Town of Monroe	$596 00	
Town of Florida	75 00	
		$671 00

TEACHER

Jeanette S. Sibley	$1480 00	$1480 00

SCHOOL COMMITTEE

Verena P. Taylor	$4 25	$4 25

BOOKS

World Book Co.	$3 15	
D. C. Heath and Co.	9 27	
		$12 42

SUPPLIES

Gledhill Bros., Inc.	$125 38	
Ginn and Co.	85	
Edward E. Babb & Co.	11 93	
J. L. Hammett Co.	31 07	
Cascade Paper Co.	15 80	
Edward E. Babb & Co.	9 66	
Jeanette S. Sibley	1 25	
Nellie Veber	20	
		$196 14

FUEL

R. E. Shumway	$34 00	
E. W. Veber	2 00	
W. N. Potter Grain Stores, Inc.	60 07	
		$96 07

MISCELLANEOUS

Northern Berkshire Gas Co.	$39 48	$39 48

JANITOR

Nellie Veber	$ 95 00	
Henry Sifton	13 00	
		$108 00

REPAIRS AND REPLACEMENTS

J. F. Woffenden	$151 00	
Henry Sifton	17 15	
Edward E. Babb & Co.	17 00	
J. I. Holcomb Mfg. Co.	19 40	
		$204 55

RECAPITULATION

Superintendent	$ 258 00	
Teacher	1480 00	
Health	76 81	
High School Transportation	978 40	
Elementary Transportation	2113 00	
High School Tuition	761 88	
Elementary Tuition	671 00	
School Committee	4 25	
Books	12 42	
Supplies	196 14	
Fuel	96 07	
Janitor	108 00	
Miscellaneous	39 48	
Repairs and Replacements	204 55	
		$7000 00

Respectfully submitted,

H. N. SIBLEY, Chairman
J. F. WOFFENDEN
ALICE M. HOLDEN, Secretary

School Committee

Report of the Public Health and School Nurse

Mr. Alfred Kenyon,
Superintendent of Schools

Dear Sir:

I am pleased to submit my report for the year 1945.

In July several pre-school children attended the well-child conference which was held in Charlemont. Dr. Alexander Nadas, pediatrician of Greenfield, was the examining physician, and Mrs. Gerda Horst of the State Department of Public Health was the consulting nutritionist. Nutritional and dental defects were the conditions most commonly found.

The four towns of the school union have combined to buy the new Massachusetts Vision Testing equipment which is a great improvement over the former Snellen chart method.

Hearing testing has been done, using the audiometer which was loaned to us by the State Department of Public Health. Few defects were noted.

A dental clinic was conducted under the auspices of the American Red Cross, with Dr. Glade Hall of Florence, Mass., in attendance. He first examined each child and a notice was sent home to parents telling them what dental work should be done. If parents did not wish to have work done at the clinic, they were urged to take their children to their family dentist. Dental caries is one of the most frequent defects found in the school population.

One child attended the Greenfield Health Camp for a period of three weeks during the summer vacation.

A number of home visits have been made in follow-up of the annual physical examinations, made by Dr. George Gould, school physician.

We endeavor to improve the health of the child by notifying the parent of his condition and recommending that the family physician be consulted for corrective measures.

It was disappointing in September of this year to find that the correction of physical defects, which we hoped would be accomplished during the summer months, had not been attended to. We know that in some homes both parents have been engaged in war work, and though meaning to do their best, lose sight of the fact that by maintaining the health of their children, they are making the greatest contribution possible to their country. Therefore we urge parents to have any defects which they know should be corrected, taken care of without delay.

In conclusion, I wish to express my appreciation for the spirit of cooperation as shown by town officials, interested citizens, parents and teachers.

Respectfully submitted,

LUCIE E. PETERSON, R. N.,

American Red Cross Public Health Nurse

Rowe Town Report

1946

ANNUAL REPORT

—of the—

Officers and Committees

—of the—

TOWN OF ROWE

MASSACHUSETTS

—for the—

Year Ending December 31

1946

THE ART PRESS
ORANGE, MASS.
1947

Town Officers for 1946

BOARD OF SELECTMEN, BOARD OF HEALTH AND BOARD OF PUBLIC WELFARE

Gerald A. Truesdell	Term expires 1948
William C. Baldrachi	Term expires 1947

TOWN CLERK

Josephine E. Shumway

TREASURER

Nettie A. Peck

ASSESSORS

Josephine E. Shumway	Term expires 1948
Gerald A. Truesdell	Term expires 1947
Myron A. Newton	Term expires 1949

SCHOOL COMMITTEE

Alice Truesdell	Term expires 1947
Bessie J. Pearson	Term expires 1947
Nellie E. Veber	Term expires 1949

TAX COLLECTOR AND CONSTABLE

Chandler C. Shumway

TREE WARDEN

Myron A. Newton

AUDITOR
Fredrick Bjork

LIBRARY TRUSTEES

Bessie J. Pearson	Term expires 1949
Emily D. Wright	Term expires 1948
Anna M. Bond	Term expires 1947

LIBRARIAN
Jessie F. Sibley

CEMETERY COMMITTEE

Myron A. Newton	Term expires 1949
Emory B. Sibley	Term expires 1948
William A. Brown	Term expires 1947

MODERATOR
Myron A. Newton

FIELD DRIVERS AND POUND KEEPERS
John Knapp — Ellsworth Veber
Howard O. Truesdell

FENCE VIEWERS
Adelbert F. Truesdell — Roy J. Holden, Jr.
Myron A. Newton

MEASURERS OF WOOD, BARK AND LUMBER
Frank A. Davenport — Robert G. Swenson
Louis A. Davenport

BUDGET COMMITTEE

Gerald A. Truesdell	Myron A. Newton
Nellie E. Veber	Nettie A. Peck
Josephine E. Shumway	Edward C. Henderson
Frank A. Davenport	Adelbert F. Truesdell

FIRE WARDEN
Howard O. Truesdell

DEPUTY FIRE WARDENS

John Knapp
Clifford W. Sibley
Roy J. Holden, Jr.
Charles D. Avery
Alton Davenport
Ellsworth Veber
Gerald A. Truesdell
Richard E. Shumway

ROAD SUPERINTENDENT

Burton S. Tower

SOCIAL WORKER

Edward C. Henderson

ANIMAL AND MEAT INSPECTOR

Frank A. Davenport

RED CROSS NURSE

Lucie E. Peterson, R. N.

NURSING COMMITTEE

Lucy Avery
Bessie J. Pearson
Alice V. Truesdell

CHIEF OF POLICE

Gerald A. Truesdell

SEALER OF WEIGHTS AND MEASURES

Merritt A. Peck

SUPERINTENDENT OF GYPSY MOTH EXTERMINATION

Henry Sifton

Warrant for Town Meeting

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

To the constable of the Town of Rowe in the County of Franklin GREETING:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of the Town of Rowe qualified to vote in elections and Town Affairs to meet in the Town Hall in said Rowe on Monday, the third day of February next, at Ten A. M., then and there to bring in their votes on one ballot for the following officers:

Clerk for one year
Treasurer for one year
Selectman for three years
Selectman for two years
Assessor for three years
School Committee member for three years
School Committee member for one year
Library Trustee for three years
Tax Collector for one year
Auditor for one year
Moderator for three years
Tree Warden for one year

For this purpose the polls will open at Ten o'clock A. M., and may close at Two o'clock P. M.

And in the name of the Commonwealth of Massachusetts you are further directed to warn the inhabitants of The Town of Rowe qualified to vote in elections and Town Affairs to meet at the Town Hall in said Rowe on Monday the Third day of February next at Eleven o'clock A. M., then and there to act on the following articles:

ART. 1. To hear the reports of the Town Officers and act thereon.

ART. 2. To choose all necessary Town Officers for the ensuing year.

ART. 3. To raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year.

ART. 4. To see if the Town will vote the amounts in the budget as set up by the Finance Committee for the various departments or do or act anything in relation thereto.

ART. 5. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 81 Highways, or take any action in relation thereto.

VOTE

That the sum of $1600 be raised and appropriated to meet the Town's share in the cost of Chapter 81 Highways and that, in addition the sum of $9000 be transferred from unappropriated available funds in the treasury to meet the State's share of the cost of the work, the reimbursements from the State to be restored, upon their receipt to the unappropriated available funds in the treasury.

ART. 6. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury a sum of money for Chapter 90 Construction, or take any action in relation thereto.

VOTE

That the sum of $1500 be raised and appropriated to meet the Town's share in the cost of Chapter 90 Construction, and in

addition the sum of $3500 be transferred from unappropriated available funds in the treasury to meet the State and County's shares in the cost of the work to be restored upon their receipt to the unappropriated available funds in the treasury.

ART. 7. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury a sum of money for Chapter 90 Maintenance, or take any action in relation thereto.

VOTE

That the sum of $500 be raised and appropriated to meet the Town's share of the cost of Chapter 90 Maintenance, and in addition the sum of $1000 be transferred from unappropriated available funds in the treasury to meet the State and County's share in the cost of the work, the reimbursements from the State and County to be restored upon their receipt, to the unappropriated available funds in the treasury.

ART. 8. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1947 and to issue a note or notes payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

ART. 9. To see if the Town will vote to authorize the Assessors to use from the Town Treasury a sum not to exceed $2000 in determining the tax rate for 1947.

ART. 10. To see if the Town will vote to buy a new Truck, and raise and appropriate a sum of money for the same, or do or act anything in relation thereto.

ART. 11. To see if the Town will raise and appropriate $1000 for a part-time clerk, or do or act anything in relation thereto.

ART. 12. To see if the Town will take the A. D. C. and A. D. C. administration balances, to become an additional part of O. A. A. administration account, or do or act anything in relation thereto.

And you are directed to serve this warrant by posting up attested copies thereof, one at the post office and one at the town hall at least seven days before said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this twenty-fourth day of January in the year of our Lord one thousand nine hundred and forty-seven.

SELECTMEN OF ROWE

NOTICE:—This warrant appears as a matter of information only, and the regular meeting warrant may include alterations and additions.

LIST OF APPROPRIATIONS RECOMMENDED

	Approp. in 1946	Used in 1946	Recom. for 1947
Animal and Meat Inspection	$ 135 00	$ 125 00	$ 125 00
Board of Health	250 00	93 75	250 00
Board of Public Welfare	1400 00	1067 74	1000 00
Board of Public Welfare Administration			100 00
Bonds and Insurance	750 00	692 66	750 00
Cemeteries	100 00		100 00
Contingent	400 00	365 58	200 00
Fires and Forest Fires			200 00
Gypsy Moth Extermination	405 00	402 40	405 00
Highways, Town Account	1000 00	968 23	1000 00

Highways, Winter Roads	$3000 00	$2370 76	$3000 00
Interest	25 00		25 00
Library	250 00	213 31	300 00
Old Age Assistance	3300 00	3061 63	4000 00
Old Age Assistance and ADC Administration			400 00
Office Equipment	200 00	102 06	200 00
Printing and Postage	300 00	282 90	450 00
Schools	8000 00	7350 97	9000 00
Soldiers' Benefits	500 00		500 00
Street Lights	264 00	264 00	264 00
Town Buildings and Grounds	450 00	141 69	700 00
Town Farm	300 00		300 00
Town Officers	1600 00	1481 23	2103 00
Town Officers' Expenses			250 00
	$21924 00		$25622 00

TOWN OFFICERS' SALARIES DIVIDED AS FOLLOWS:

Town Clerk	$100 00	
Treasurer	360 00	
Selectmen, $225 each	675 00	
Assessors, $150 each	450 00	
School Committee, $100 each	300 00	
Tax Collector and Constable	200 00	
Auditor	8 00	
Moderator	5 00	
Sealer	5 00	
		$2103 00

Report of Selectmen, Board of Public Welfare and Board of Health

ALLOCATION OF CHAPTER 81 HIGHWAY FUND

Zoar Road	$ 797 90	
Pond Road	357 15	
Leshures Road	576 36	
Ford Hill Road	428 19	
Monroe Hill Road	3238 02	
Middletown Hill	178 25	
Potters Road	519 05	
Cross Road	128 11	
Stone Hill Road	685 65	
Stone Road	0 00	
Cyrus Stage Road	243 29	
Dell Road	146 12	
Davis Mine Road	310 76	
Davenport Road	116 48	
Davenport Road Branch	4 90	
Tatro Road	47 45	
Taylor Road	57 00	
Brittingham Hill	201 57	
Hazelton Road	1259 97	
County Road	42 80	
County Road Branch	0 00	
Shippee Road	45 00	
Newell Cross Road	253 45	
Tunnel Road	670 61	
Petries Road	30 00	
Steele Brook Road	179 01	
Bonnie Blink Road	12 00	
Dennis Road	0 00	
Brown Road	5 40	
Shumway Road	40 00	
Sibley Road	25 50	
		$10599 99

ALLOTMENTS

State	$9000 00	
Town	1600 00	
		$10600 00

HIGHWAYS CHAPTER 81

Appropriation	$1333 00
Reserve Fund	267 00
State, regular allotment	6000 00
State, special allotment	3000 00

Labor

B. S. Tower, Superintendent	$862 10	
C. Avery, driver	395 60	
H. Shumway	342 65	
R. Stickney	54 80	
H. Truesdell	642 70	
C. Avery, labor	6 00	
J. Knapp	529 20	
R. Newell	458 25	
A. Passardi	516 45	
R. Satori	448 95	
H. Shumway	6 00	
H. Sifton	576 95	
K. Soule	6 00	
R. Stickney	188 70	
B. Bjork, carpenter	21 60	
		$5055 95

Equipment

R. Brown, truck	$217 50
A. Coty	11 25
S. Krutiak (2)	426 00
H. Potter	400 90

A. Rice	$171 00	
B. Tower	184 30	
Town of Rowe, truck	764 00	
Tractor	895 50	
Rubber-tired tractor	138 50	
Rake	3 40	
Scraper	40 00	
Durrell and Martin, shovel	782 00	
S. Krutiak	395 00	
A. Gingras, compressor	276 00	
		$4705 35

Material

Hurd, gravel	$ 71 50	
G. Veber	30 30	
W. N. Potter Grain Stores, cement	21 60	
Massachusetts Broken Stone Co.	79 23	
Massachusetts State Prison	31 10	
New England Metal Culvert Co.	497 71	
Lake Asphalt and Petroleum Co.	107 25	
		$ 838 69
Grand Total, Chapter 81		$10599 99

CHAPTER 90 CONSTRUCTION

Appropriation	$1500 00
State Allotment	2500 00
County Allotment	1000 00

Labor

B. S. Tower, Superintendent	$302 40
C. Avery, driver	124 00
H. Shumway	102 00
R. Stickney	18 00
H. Truesdell	183 00

J. Knapp, labor	$ 83 00		
R. Newell	348 00		
A. Passardi	126 00		
R. Satori	206 00		
H. Shumway	15 00		
H. Sifton	168 00		
R. Stickney	32 00		
H. Truesdell	16 00		
B. Bjork, carpenter	21 60		
P. Thibadeau, mason	63 20		
		$1808 20	

Material

A. F. Gingrass, dynamite	$235 00		
N. E. Metal Culvert Co.	83 69		
W. N. Potter Grain Stores, cement	38 05		
G. Veber, gravel	8 20		
		$364 94	

Equipment

R. Brown, truck	$ 105 00		
A. Cote	27 00		
H. Potter	242 50		
A. Rice	90 00		
B. Tower	15 40		
Town of Rowe, truck	116 00		
Bulldozer	296 00		
A. F. Gingrass, compressor	897 00		
H. Martin, shovel	1038 00		
		$2826 90	
			$5000 04
Overdraft		$0 04	

CHAPTER 90 MAINTENANCE

Appropriation	$500 00
State Allotment	250 00
County Allotment	750 00

Labor

B. S. Tower, Superintendent	$37 80		
C. Avery, driver	30 60		
H. Truesdell	33 60		
R. Newell, labor	27 00		
A. Passardi	27 00		
R. Satori	27 00		
		$183 00	

Material

Koppers Co., Inc.	$653 11		
Lake Asphalt and Petroleum Co.	15 33		
Mass. Broken Stone Co.	204 39		
G. Truesdell, lumber	25 07		
G. Veber, gravel	35 40		
		$933 30	

Equipment

R. Brown, truck	$ 50 00		
A. Cote	45 00		
H. Potter	22 50		
A. Rice	45 00		
B. Tower	11 20		
Durrell and Martin, shovel	120 00		
J. Woffenden, mixer	14 00		
Town of Rowe, truck	36 00		
Bulldozer	40 00		
		$383 70	
			$1500 00

HIGHWAYS TOWN ACCOUNT

Appropriation		$1000 00
B. S. Tower, Superintendent	$ 74 00	
C. Avery, driver	42 50	

H. Shumway	$ 69 40	
H. Truesdell	34 00	
P. Thibadeau, mason	30 00	
J. Knapp, labor	15 00	
R. Newell	103 50	
A. Passardi	51 05	
R. Satori	52 50	
F. Satori	10 40	
H. Sifton	93 00	
R. Stickney	32 60	
		$607 95

Materials

W. N. Potter Grain Stores	$ 4 00	
R. E. Shumway, wire	4 50	
Town of Charlemont	49 18	
G. A. Truesdell, plank	41 60	
		$99 28

Equipment

Town of Rowe, truck	$97 00		
Tractor	18 00		
Scraper	6 50		
H. L. Potter, truck	60 00		
B. S. Tower	7 50		
Durrell and Martin, shovel	72 00		
		$261 00	
			$968 23
Balance			31 77
			$1000 00

HIGHWAYS, WINTER ROADS

Appropriation $3000 00

Labor

B. S. Tower, Superintendent	$116 00

H. N. Sibley	$ 78 20		
E. W. Veber	57 80		
C. Avery, driver	140 65		
H. Shumway	102 88		
H. Truesdell	251 75		
F. Veber	53 25		
C. Avery, labor	36 75		
A. Caron	30 55		
J. Knapp	12 00		
R. Newell	136 40		
R. Paoletti	9 75		
A. Passardi	48 55		
R. Satori	53 25		
H. Sifton	120 65		
H. Shumway	4 55		
R. Shumway	1 50		
R. Stickney	16 80		
H. Truesdell	31 95		
E. Veber	4 23		
		$1307 46	
Material			
G. Veber, sand	$15 00		
		$15 00	
Equipment			
Town of Rowe, sander	$ 1 40		
Tractor	641 50		
Truck	282 00		
Town of Charlemont	20 00		
R. Brown, truck	20 00		
H. Potter	20 00		
B. Tower	15 40		
Durrell and Martin, shovel	48 00		
		$1048 30	
			$2370 76
Balance			629 24
			$3000 00

MACHINERY ACCOUNT

Appropriation			$3270 09

Labor

C. Avery	$39 10		
H. Shumway	25 60		
H. Truesdell	89 90		
		$154 60	

Material

A. L. Avery	$ 2 04		
A. Bjork	7 06		
Brown's Garage, repairs	70 13		
D. R. Crosier	21 00		
H. F. Davis Tractor Co.	314 27		
F. W. Hance, parts	59 33		
A. F. Gingrass	137 00		
Gulf Oil Corp., gas	319 86		
Eastern States Farmers' Exchange	11 24		
Consolidated Steel	509 08		
Harry Purrinton	44 36		
Montgomery Ward	59 46		
James H. Pearson Agency	96 13		
Majestic Factors Corp.	42 77		
T. A. Newman, grease	90		
H. O. Truesdell, freight	1 86		
Shelburne Falls Garage	20 00		
Shell Oil Corp.	88 51		
Sears Roebuck and Co., battery	15 45		
F. J. Wells	5 31		
Weaster Auto	17 35		
C. H. Willey	226 85		
		$2069 96	
			$2224 56
Balance			1045 53
			$3270 09

AID TO MOTHERS OF DEPENDENT CHILDREN

Balance January 1 (U. S. Grants)		$188 67
No receipts	No payments	
Balance December 31		188 67

AID TO MOTHERS OF DEPENDENT CHILDREN ADMINISTRATION

Balance January 1 (U. S. Grants)		$39 78
No receipts	No payments	
Balance December 31		39 78

BOARD OF PUBLIC WELFARE

Appropriation	$1400 00	
Expended, direct aid	$799 10	
Expended, sundries	8 26	
E. C. Henderson, Social Worker, salary	250 00	
E. C. Henderson, Social Worker, expenses	5 38	
Boston Council of Social Agencies	3 00	
		$1065 74

ANIMAL AND MEAT INSPECTION

Appropriation	$135 00	
F. A. Davenport		$125 00
Balance		10 00
		$135 00

BOARD OF HEALTH

Appropriation	$250 00	
Lucie Peterson, R. N.		$ 93 75
Balance		156 25
		$250 00

BONDS AND INSURANCE

Appropriation	$750 00	
J. H. Pierson		$692 66
Balance		57 34
		$750 00

CEMETERIES

Appropriation	$100 00	
Balance		$100 00

CONTINGENT

Appropriation		$400 00
Ballot Clerks		
E. B. Sibley	$5 00	
C. C. Shumway	2 00	
J. R. Shumway	4 00	
W. L. Shumway	3 00	
F. Stafford	7 00	
E. W. Veber	5 00	
Dues		
Assessors	6 00	
Collector and Treasurer	2 00	
Selectmen	9 00	
Town Clerk	3 00	
Counsel		
C. Fairhurst	50 00	
Stoddard, Ball and Bartlett	15 00	
Expenses		
J. E. Shumway, assessors	1 00	
N. A. Peck	1 75	
C. C. Shumway, collector	5 00	

Supplies			
First National Bank, check books	$14 21		
Hobbs and Warren	45 97		
H. L. Waste, town meeting warrants	6 25		
C. H. Demond	3 90		
Town Reports			
A. Truesdell	20 00		
		$209 08	
Fires			
Charlemont Fire Department and members	$73 75		
C. Avery	8 75		
G. Arno	3 25		
W. Bjork	3 25		
P. Bennett	3 25		
A. King	5 50		
J. Knapp	6 00		
G. Mossier	3 25		
R. Newell	3 75		
M. A. Peck	3 25		
H. Shumway	3 75		
R. Shumway	3 00		
K. Soule	6 00		
R. Stickney	3 75		
A. F Truesdell	5 50		
G. Truesdell	10 75		
H. Truesdell	9 75		
		$156 50	
			$365 58
Balance			34 42
			$400 00

DOG LICENSES

County of Franklin	$78 00

FURNACE ROOM

Appropriation	$500 00	
B. Bjork, carpenter	$115 82	
W. N. Potter, cement	13 10	
C. E. Shaw	35 35	
G. A. Truesdell, lumber	75 27	
		$239 54
Balance		260 46
		$500 00

INTEREST

Appropriation	$25 00	
Balance		$25 00

GARAGE CEILING

G. A. Truesdell, lumber	$ 38 61	
J. F. Woffenden	169 15	
		$207 76

GYPSY MOTH EXTERMINATION

Appropriation	$405 00	
H. Sifton, Superintendent	$105 40	
J. Knapp	96 00	
H. Shumway	96 00	
K. Soule	72 00	
H. Shumway, car	33 00	
		$402 40
Balance		2 60
		$405 00

LIBRARY

Appropriation	$250 00	
J. F. Sibley, librarian	$150 00	
Northern Berkshire Gas Co.	12 00	
H. R. Huntting Co.	33 06	
Max Reed	5 00	
Womrath Bookshops	13 25	
		$213 31
Balance		36 69
		$250 00

LIBRARY TRUSTEES' FUND

Income	$151 54	
Crosset and Williams	$ 1 65	
H. R. Huntting Co.	52 78	
Womrath Bookshops	5 25	
Max Reed	5 00	
C. C. Shumway, wood	32 00	
J. Sibley	1 59	
E. W. Veber, lawn	6 00	
H. D. Wright	2 00	
		$106 27
Balance		45 27
		$151 54

MUNICIPAL BUILDINGS AND GROUNDS

Appropriation	$450 00
A. L. Avery	$ 3 05
D. A. Lanow, wiring	61 31
New England Tel. Co.	13 50

Northern Berkshire Gas Co.	$33 58	
H. Sifton, lawn	2 25	
G. A. Truesdell, wood	28 00	
		$141 69
Balance		308 31
		$450 00

OFFICE EQUIPMENT

Appropriation	$200 00	
C. H. Demond, typewriter		$102 06
Balance		97 94
		$200 00

OLD AGE ASSISTANCE

Balance January 1 (U. S. Grants)	$ 62 99	
Appropriation	3300 00	
Receipts (U. S. Grants)	1855 51	
Expended from appropriation, direct aid		$2841 60
Expended from appropriation, medical		220 03
Expended from U. S. grants, direct aid		$1563 10
Expended from U. S. grants, medical		201 14
Balance December 31 (U. S. grants)	$154 26	

OLD AGE ASSISTANCE, ADMINISTRATION

Balance January 1 (U. S. grants)	$ 5 27	
Receipts (U. S. grants)	52 34	
Expended		$55 03
Balance December 31 (U. S. grants)	$2 58	

OLD SCHOOL BILLS

Special Appropriation	$165 40	
Scott Foresman Co., 1944 and 1945	$ 33 76	

Town of Florida, 1945 tuition	$120 00	
E. R. Williams, 1945	11 64	
		$165 40

PRINTING AND POSTAGE

Appropriation	$300 00	
Art Press, reports	$167 43	
Postage		
J. E. Shumway, assessors	1 39	
Clerk	6 38	
C. C. Shumway, collector	12 91	
N. A. Peck, treasurer	27 80	
G. A. Truesdell, selectman	5 55	
Hobbs and Warren	61 44	
		$282 90
Balance		17 10
		$300 00

ROAD MACHINERY

Special Appropriation	$2000 00	
H. F. Davis, tractor	$1500 00	
F. G. Huntley, rake	110 00	
		$1610 00
Balance		390 00
		$2000 00

SNOW FENCE

Carried over from 1945	$200 00	
F. Hance	27 00	
		$ 27 00
Balance		173 00
		$200 00

STREET LIGHTS

Appropriation	$264 00	
Northern Berkshire Gas Co.		$264 00

TOWN FARM

Appropriation	$300 00	
Balance		$300 00

TOWN HALL WATER

Appropriation	$100 00	
J. Knapp	$6 00	
R. Newell	6 00	
H. Truesdell	6 00	
		$18 00
Balance		82 00
		$100 00

TOWN PHYSICIAN

Appropriation	$300 00	
G. K. Gould, M. D.		$100 00
Balance		200 00
		$300 00

TOWN OFFICERS

Appropriation	$1600 00	
Selectmen		
G. A. Truesdell	$175 00	
W. C. Baldrachi	175 00	

R. E. Shumway	$ 58 33	
J. F. Woffenden	14 58	
Treasurer		
N. A. Peck	300 00	
Assessors		
J. E. Shumway	120 00	
M. A. Newton	120 00	
G. A. Truesdell	111 67	
J. F. Woffenden	8 33	
School Committee		
A. M. Holden	4 16	
B. J. Pearson	45 84	
H. N. Sibley	25 00	
A. V. Truesdell	8 32	
N. E. Veber	45 84	
J. F. Woffenden	4 16	
Town Clerk		
J. E. Shumway	60 00	
Tax Collector and Constable		
C. C. Shumway	152 50	
G. A. Truesdell	27 50	
Moderator		
H. N. Sibley	5 00	
Auditor		
F. J. Bjork	15 00	
Sealer		
M. A. Peck	5 00	
		$1481 23
Balance		118 77
		$1600 00

SOLDIERS' BENEFITS

Balance		$500 00

SCHOOLS

Appropriation	$8000 00	
Expenses		$7350 97
Balance		649 03
		$8000 00

COUNTY TAX

County of Franklin	$1930 67

STATE TAX

State Tax	$550 00

STATE PARKS AND RESERVATIONS

State Parks and Reservations	$24 63

POST-WAR REHABILITATION FUND INCOME ACCOUNT

Post-War Income	$250 00

WESTERN FRANKLIN VETERANS' SERVICE CENTER

Ester Anderson	$175 00

WITHHOLDING TAX

Collector of Internal Revenue	$905 10

RECAPITULATION

Animal and Meat Inspection	$ 125 00
Board of Health	93 75
Board of Public Welfare	1065 74
Bonds and Insurance	692 66
Contingent	365 58
Cemeteries	0 00
Furnace Room	239 54
Garage Ceiling	207 76
Gypsy Moth Extermination	402 40
Highways, Chapter 81	10599 99
Highways, Chapter 90 Construction	5000 04

Highways, Chapter 90 Maintenance	$1500 00	
Highways, Town Account	968 23	
Highways Winter Roads	2370 76	
Library	213 31	
Library, Trustees' Fund	106 27	
Interest	0 00	
Municipal Buildings and Grounds	141 69	
Office Equipment	102 06	
O. A. A.	3061 63	
O. A. A. (U. S. Grants)	1764 24	
O. A. A. Adm. (U. S. Grants)	55 03	
Old School Bills	165 40	
Postage, Printing and Town Reports	282 90	
Road Machinery Maintenance	2224 56	
Road Machinery Special Appropriation	1610 00	
Schools	7350 97	
Snow Fence	27 00	
Street Lights	264 00	
Town Farm	0 00	
Town Hall Water Supply	18 00	
Town Officers	1481 23	
Town Physician	100 00	
State Tax	550 00	
State Parks and Reservations	24 63	
County Tax	1930 67	
Dog Licenses	78 00	
Western Franklin Veterans' Service Center	175 00	
Post-War Rehabilitation Fund Income Account	250 00	
Collector of Internal Revenue	905 10	
		$46513 14

ASSETS

Cash on hand January 1, 1947	$42595 93
Government Bonds	10000 00
1941 Taxes outstanding	2 00

1942 Taxes outstanding	$ 6 95	
1943 Taxes outstanding	3 20	
1944 Taxes outstanding	4 80	
1945 Taxes outstanding	5 10	
1946 Taxes outstanding	181 55	
1942 M. V. Excise Taxes outstanding	3 28	
1946 M. V. Excise Taxes outstanding	10 07	
		$52812 88

GERALD A. TRUESDELL
WILLIAM C. BALDRACHI

Selectmen of Rowe

List of Jurors Proposed by the Selectmen

Roy J. Holden, Jr.	Farmer
William C. Baldrachi	Papermaker
Benjamin F. Bjork	Farmer
Charles D. Avery	Truck driver
Alton S. Davenport	Papermaker
Clifford W. Sibley	Engineer

Treasurer's Report

RECEIPTS

Cash on hand January 1, 1946		$36707 84
State Treasurer, 1945 Chapter 81	$ 1761 27	
County of Franklin, dog refund	55 13	
State Treasurer, 1945 Chap. 81 (balance)	166 37	
R. L. Newell, permit to purchase firearm	50	
C. D. Avery, pistol license	50	
A. S. Davenport, pistol license	50	
R. L. Newell, pistol license	50	
Refund, acct. Defense medical equipment	5 29	
F. A. Veber, 1945 rent of town farm pasture	2 00	
John Doe, pistol license	50	
State Treasurer, distribution of highway fund	2428 43	
State Treasurer, school fund, Chap. 70	171 00	
W. W. Winn, rent of town farm, Sept. '45 through June '46	70 00	
State Treasurer, Old Age tax (meals)	47 73	
State Treasurer, inspection of animals	12 50	
H. Sifton, small oil drum	1 00	
Interest on Wells Cemetery Fund	4 02	
Interest on White Cemetery Fund	4 02	
State Treasurer, "loss of taxes"	47 26	
Augusta S. Bjork, sealing	1 00	
State Treasurer, Chapter 81	1611 72	
F. A. Veber, 1946 town farm pasture rent	2 00	
U. S. Treasury, interest on Government bonds	250 00	

State Treasurer, Chapter 81	$ 902 45
Elwin O. Truesdell, rent of school house	10 00
Rowe Unitarian Camp, rent of town hall	5 00
State Treasurer, Chapter 81	1199 82
Elizabeth Camp, kerosene license	50
John Doe, reimbursement for telephone toll	1 00
Old uncollected check credited	15 60
State Treasurer, Old Age tax (meals)	52 68
State Treasurer, Chapter 81	1223 60
Dividend on Foster Donation	3 01
R. P. Winn, rent of town farm July '46 through March '47	63 00
State Treasurer, temporary aid and trans.	417 60
State Treasurer, acct. school superintendent	128 88
State Treasurer, Chapter 81	1871 94
State Treasurer, Chap. 90, maintenance	250 00
State Treasurer, Old Age tax (meals)	15 02
State Treasurer, high school transportation	593 60
John Doe, for telephone toll	80
H. T. Shumway, pistol license	50
C. W. Sibley, pistol license	50
H. N. Sibley, pistol license	50
H. O. Truesdell, pistol license	50
W. C. Baldrachi, kerosene license	50
L. Furlon, kerosene license	50
W. Furlon, kerosene license	50
J. Pickett, kerosene license	50
H. Sifton, kerosene license	50
E. C. Henderson, kerosene license	50
State Treasurer, Chapter 81	1538 08
State Treasurer, income tax	2665 50
State Treasurer, corporation tax (business)	1799 16
Library Trustees, fines and post-cards	3 58
Library Trustees, interest on invested funds	50 05
Library Trustees, gifts:	
Lawrence Lee and family	25 00
Miss Stevens	3 00

Miss Eastwood	$ 2 00
Rowe Camp Alumni	5 00
History sales, P. W. Brown	6 00
Josephine E. Shumway, town clerk, dog licenses	78 00
State Treasurer, Old Age Assistance	1928 96
State Treasurer, U. S. grants for Old Age Assistance	1855 51
State Treasurer, U. S. grants for admin.	52 34
Sundry persons, withholding taxes	905 10
Road Machinery earnings	3304 80
1941 Taxes	98 05
Interest on same	6 99
Costs on same	1 05
1942 Taxes	367 08
Interest on same	52 83
Costs on same	35
1943 Taxes	501 76
Interest on same	42 19
Costs on same	35
1944 Taxes	779 93
Interest on same	34 12
Costs on same	70
1945 Taxes	795 04
Interest on same	16 96
Costs on same	1 05
1946 Taxes	21793 80
Interest on same	3 27
Costs on same	1 75
1942 M. V. Excise Taxes	11 21
Interest on same	2 51
1943 M. V. Excise Taxes	32 21
Interest on same	4 49
1944 M. V. Excise Taxes	35 99
Interest on same	2 14
Costs on same	35
1945 M. V. Excise Taxes	26 47
Interest on same	67

1946 M. V. Excise Taxes	$162 96	
Interest on same	14	
		$52401 23
		$89109 07

PAYMENTS

State Treasurer, state tax	$ 550 00	
State Treasurer, state parks and reservations	24 63	
County of Franklin, county tax	1930 67	
County of Franklin, dog licenses	78 00	
Western Franklin Veterans' Service Center	175 00	
Post-War Rehabilitation Fund Income Account	250 00	
Collector of Internal Revenue	905 10	
		$3913 40
Animal and meat inspection	$ 125 00	
Board of Health	93 75	
Board of Public Welfare	1065 74	
Bonds and Insurance	692 66	
Contingent	365 58	
Furnace room	239 54	
Garage ceiling	207 76	
Gypsy Moth extermination	402 40	
Highways, Chapter 81	10599 99	
Highways, Chapter 90, construction	5000 04	
Highways, Chapter 90, maintenance	1500 00	
Highways, Town account	968 23	
Highways, Winter roads	2370 76	
Library	213 31	
Library, Trustees' Fund	106 27	
Municipal Buildings and grounds	141 69	
Office equipment	102 06	
Old Age Assistance	3061 63	
Old Age Assistance (U. S. grants)	1764 24	

O. A. A. administration (U. S. grants)	$ 55 03	
Old School bills, special	165 40	
Postage, printing and town reports	282 90	
Road Machinery maintenance	2224 56	
Road Machinery, special appropriation	1610 00	
Schools	7350 97	
Snow fence	27 00	
Street lights	264 00	
Town Hall water supply	18 00	
Town Officers	1481 23	
Town Physician	100 00	
		$42599 74
		$46513 14
Cash on hand December 31, 1946		42595 93
		$89109 07

Respectfully submitted,

NETTIE A. PECK,

Treasurer

Report of Treasurer of Trust Funds

As treasurer, ex-officio, of the trust funds belonging to the town, the undersigned submits the following statements in tabular form, showing the receipts and payments on account of each fund for the fiscal year ending December 31, 1946, together with the balances on that date.

Title of Fund	Am'ts. Jan. 1, '46	Receipts	Payments	Am'ts. Dec. 31, '46
Preserved Smith Library Fund	$ 1000 00	$ 40 00	$40 00	$ 1000 00
Charles Wells Library Fund	500 00	10 05	10 05	500 00
Library Building Fund	36 62	dividend not entered		36 62
Foster Donation Fund	200 00	3 01	3 01	200 00
Wells Cemetery Fund	200 00	4 02	4 02	200 00
Abbott L. White Cemetery Fund	200 00	4 02	4 02	200 00
Post-war Rehabilitation Fund	10251 35	255 47		10506 82
	$12387 97	$316 57	$61 10	$12643 44

Respectfully submitted,

NETTIE A. PECK,

Treasurer

Auditor's Report

I have examined the accounts of the Selectmen, Town Treasurer, Town Clerk and School Committee for the year 1946 and find them correct.

Respectfully submitted,

FREDERICK BJORK,

Auditor for Rowe

Town Clerk's Report

VITAL STATISTICS FOR 1946

BIRTHS

Month		Name of Child	Parents
Feb.	21	Charles Lovaine Avery	Charles D. Avery Marion A. (Sibley) Avery

MARRIAGES

		Name	Residence
May	25	Rudolph J. Paoletti	Rowe, Mass.
		Lucy M. Bates	Shelburne Falls, Mass.
June	23	Harold T. Shumway	Rowe, Mass.
		Gladys T. Stickney	Rowe, Mass.
Aug.	1	Stuart P. Stiles	Glen Ridge, N. J.
		Mary Ellen Upson	Detroit, Michigan
Sept.	8	Harlow W. Churchill	Heath, Mass.
		Beverly A. Stickney	Rowe, Mass.
Nov.	30	Robert W. Nelson	Rowe, Mass.
		Dorothy L. Sanderson	Longmeadow, Mass.

DEATHS

		Name	Yrs.	Mos.	Dys.
April	7	Angelo Magnago	63	1	26
June	27	Walter Waldo Winn	74	4	27

DOG LICENSES ISSUED IN 1946

31 Males at $2.00	$62 00
7 Spayed Females at $2.00	14 00
2 Females at $5.00	10 00
	$86 00
Clerk's Fees at 20c	8 00
Paid Town Treasurer	$78 00

HUNTING AND FISHING LICENSES ISSUED IN 1946

10 Resident Citizen Fishing at $2.00	$ 20 00
17 Resident Citizen Hunting at $2.00	34 00
26 Resident Citizen Sporting at $3.25	84 50
15 Resident Citizen Women's and Minors' Fishing at $1.25	18 75
1 Resident Citizen Trapping at $5.25	5 25
8 Non-Resident Citizen 3-day Fishing at $1.50	12 00
2 Non-Resident Citizen Fishing at $5.25	10 50
1 Duplicate at 50c	50
10 Resident Citizen Sporting and Trapping, 70 years, Free	
7 Resident Military or Naval Service, Sporting, Free	
	$185 50
Clerk's Fees at 25 cents	19 75
Paid Division of Fisheries and Game	$165 75

Respectfully submitted,

JOSEPHINE E. SHUMWAY,

Town Clerk

Assessors' Report

Number of Polls assessed	77
Number of Horses Assessed	20
Number of Cows Assessed	69
Number of Neat Cattle Assessed	31
Number of Swine	00
Number of Fowl Assessed	339
All Other Assessed	3
Number of Acres of Land Assessed	15789
Number of Dwelling Houses Assessed	128
Total Valuation of Personal Estate Assessed	$229529 00
Total Valuation of Real Estate Assessed	$435766 00
Tax Rate per $1000	$33 00

Respectfully submitted,

MYRON A. NEWTON
GERALD A. TRUESDELL
JOSEPHINE E. SHUMWAY

Board of Assessors of Rowe

Library Report

Acknowledgment is again made to Mr. Lawrence Lee and family for a fourth gift of $25.00; to Rowe Camp Alumni, for $5.00; to Misses Stevens and Eastwood, for $5.00; to Mrs. Ruth White, Miss Elizabeth Camp, Miss Edith Kloetzle, Mrs. Edith Collins, Miss Joan Quinn, Mrs. Maude Van Alstine, Mrs. Clifford Sibley, Mr. and Mrs. Samuel Pearson, Mr. Edmund White and W. T. Arms, for books and magazines.

Circulation of books	1222
Circulation of magazines	247
Books added	105
Fines and postcards	$3 58

TRUSTEES' FUND

Town Appropriation	$250 00	
Balance January 1, 1946	$ 60 49	
Smith Fund, income	40 00	
Wells Fund, income	10 05	
Gifts:		
Lawrence Lee and family	25 00	
Miss Stevens	3 00	
Miss Eastwood	2 00	
Camp Alumni	5 00	
Histories, P. W. Brown	6 00	
		$151 54

Expended

Fuel	$32 00	
Care of lawn	6 00	
Magazines	5 00	
Books	61 27	
Framing portrait	2 00	
		$106 27
Balance to December 31		$ 45 27

Expended

Librarian's salary, (including janitor's)	$150 00	
Lights	12 00	
Magazines	5 00	
Books	46 31	
		$213 31
Balance returned to treasury		36 69

BOOKS PURCHASED

Woman in sunshine	Swinnerton
Story of Dr. Wassell	Hilton
The Kennebec	Coffin
The Hudson	Carmer
Black rose	Costain
Escape the night	Eberhart
Man next door	Eberhart
Brave companions	Knight
Building of Jalna	De la Roche
Apache basin	Miller
Too many suspects	Rhode
Silver gulch	Hopson
Thunderbolt house	Pease

None shall know	Albrand
Mr. Angel comes abroad	Booth
Death stalks the range	Rider
Middle East diary	Coward
Pride's way (gift)	Molloy
Bars on her shoulder	Stansbury
Penny Marsh and Ginger Lee	Deming
We live in Alaska	Helmericks
As the crow flies	Meigs
Treasury of great sermons	Poling
And now to live again	Barton
Yellow magic	Ratcliff
My Aunt Louisa and Woodrow Wilson	Elliott
Four gardens	Sharp
Headmistress	Thirkell
Sister of the angels	Goudge
Mama's bank account	Forbes
Joseph in Egypt	Mann
I dive for treasure	Riesberg
Devil and Daniel Webster	Benet
Foghorns	Pease
Blueberry Muffin	Thompson
Dogs at war	Going
Trampling out the vintage	Cocannouer
Yankee stranger	Thane
White panther	Waldeck
Education of Henry Adams	Adams
Handsome road	Bristow
Quest of the missing map	Keene
World, the flesh, and Father Smith	Marshall
Meet your ancestors	Andrews
Memoirs of a superfluous man	Nock
Campus shadows	Trott
Little house in the big woods	Wilder
Mistress Mashaw's repose	White
Lord Hornblower	Forester
Wilderness adventure	Page
The beacon	Basset

Deadly interest	Rowe
Smoky bay	Arason
Fruits of the earth	Lucas
Gunsmith boy	Best
Wreck of the wild wave	Hurd
Happy times in Norway	Undset
They loved to laugh	Worth
Martha Washington	Desmond
Brown wolf and other stories	London
This side of innocence	Caldwell
Land of good shadows	Washburn
My lady of Cleves	Barnes
Susan Merton, civilian	Logan
An almanac for moderns	Peattie
Britannia Mews	Sharp
Cow country	James
Dark horse	James
Ghost and Mrs. Muir	Dick
Farmer takes a wife	Gould
Peace of mind	Liebman
Peacock sheds his tail	Hobart
Though long the trail	Draper
I chose freedom	Kravchenko

REPLACED

First Jungle Book	Kipling
Secret garden	Burnett

GIFTS

Pride's Way	Molloy
Mammoth best detective stories	
World's greatest crime stories	Sayre
Oppenheim omnibus	Oppenheim
Ghost parade	Sutton
The gauntlet	Street
First harvest	Pozner

Arrogant history of White Ben	Dane
Summing up	Maugham
Young Bess	Irwin
Foch, the man	Laughlin
Coryston family	Ward
Life and achievenemts of Admiral Dewey	Halstead
Life of Colonel Paul Revere	Goss
True stories of crime	Train
Tale of Bali	Baum
Razor's edge	Maugham
The years	Woolf
Book of Maggie Owen	Owen
Flute boy of the Navajos	Romaine
Crock of gold	Stephens
White plume of Navarre	Carter
King Arthur	Holland
Robin Hood	Pyle
Romance of discovery	Van Loon
Talking totem-pole	Mayol
Prairie Grove	Peattie
U. S. Geological Survey, Old Hampshire County	Emerson
Bedside book of famous French stories	Becker and Lindscot

Report of the State Audit

THE COMMONWEALTH OF MASSACHUSETTS

Department of Corporations and Taxation

Division of Accounts

STATE HOUSE, BOSTON 33

September 16, 1946

To the Board of Selectmen
Mr. Gerald A. Truesdell, Chairman
Rowe, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Rowe for the period from October 31, 1944 to February 25, 1946, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG,

FXL:GEM

Director of Accounts

Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Rowe for the period from October 31, 1944, the date of the previous audit, to February 25, 1946, and submit the following report thereon:

The financial transactions, as entered on the records of the several departments receiving or disbursing town funds or sending out bills for collection, were examined, checked, and verified.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on February 25, 1946. The balance sheet indicates that the town is in excellent financial condition.

The books and accounts of the treasurer were examined and checked. The recorded receipts were compared with the records in the departments collecting money for the town and with the other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's warrants. The cash book was footed and the cash balance on February 25, 1946 was proved by actual count of cash in the office and by reconciliation of the bank balance with a statement received from the depository.

The securities, including savings bank books, representing the investment of trust funds and the post-war rehabilitation fund in the custody of the treasurer were inspected and listed. The income was proved, while the transfers and withdrawals were checked and verified.

The tax title register in custody of the treasurer was analyzed and checked with the tax title deeds on file, with the accounts of the tax collector, and with the records at the Registry of Deeds.

The records of payroll deductions on account of federal taxes as kept by the treasurer were examined and checked. The pay-

ments to the Collector of Internal Revenue were verified with the selectmen's warrants and cancelled checks on file, and the balance in the general treasury on February 25, 1946, was proved.

The work of the treasurer was found to have been performed in an efficient and accurate manner.

The books and accounts of the tax collector were examined and checked in detail. The tax accounts outstanding at the time of the previous examination and all subsequent commitment lists were audited and reconciled with the assessors' warrants. The recorded collections were checked, the payments to the treasurer were verified by comparison with the books of the treasurer, the recorded abatements were checked to the assessors' abatement records, and the outstanding accounts were listed and proved.

Verification of the correctness of the outstanding tax accounts was made by mailing notices to all persons whose names appeared on the books as owing money to the town. Replies were received from several persons who claimed that their taxes were paid but not credited on the books of the collector. These claims were investigated and it was found that taxes totalling $78.80 were paid but not accounted for. This was called to the attention of the collector who paid over the above sum to the town after the completion of the audit. With the exception of the amount referred to above, it would appear that the remaining outstanding accounts, as listed, are correct.

Attention is again called to Section 2, Chapter 60, General Laws, which required the collector to pay over to the treasurer, once in each week or oftener, all money received by him during the preceding week or lesser period on account of taxes and interest.

Interest on overdue taxes should be collected in accordance with Section 57 of Chapter 59, and Sections 15 and 15A of Chapter 60, General Laws.

Attention is again called to the outstanding taxes which date back to 1941. Action should be taken immediately to bring about settlement of these taxes, and it is recommended that a deputy tax collector be appointed and that warrants be issued to him on all delinquent taxes. The time required to check the

old outstanding accounts added materially to the cost of the audit.

The amounts outstanding on each of the several tax levies were given to the assessors for the purpose of recommitment to the new collector, and a detailed list of outstanding taxes was furnished to the tax collector.

The surety bonds furnished by the several town officials required to file such surety were examined and found to be in proper form.

The records of charges for the use of town-owned highway equipment were compared with the payrolls of the highway department. The recorded collections were checked and the payments to the treasurer were verified.

It is recommended that records be kept of all amounts billed to other towns and individuals for rental of highway equipment, so that this account may be properly audited.

The transfers from the reserve fund were compared with the authorizations for transfers made by the selectmen as recorded in the treasurer's book.

The accounts of the sealer of weights and measures were examined and checked. The recorded receipts were compared with the record of fees charged, and the payments to the treasurer were verified.

The receipts of the town clerk for dog and sporting licenses were checked with the records of licenses issued. The payments to the treasurer and to the Division of Fisheries and Game were verified, and the cash on hand on February 25, 1946, was proved by actual count.

The appropriations as voted by the town and recorded in the town clerk's record were checked with the amount used by the assessors in fixing the 1945 tax rate.

The receipts for licenses and permits issued by the selectmen were checked with the record of licenses granted. The payments to the treasurer were verified and the cash on hand on February 25, 1946 was proved by actual count.

The charges for rental of the town farm property were listed, the collections were compared with the payments to the treasurer, and the outstanding accounts were listed and proved.

The records of bills sent out for collection by the public welfare department, including the bureau of old age assistance, were examined and checked. The departmental records of charges were analyzed, the recorded collections were compared with the payments to the treasurer, and the disallowances and abatements were checked.

The records of receipts of the librarian for fines and sale of histories were checked, the payments to the treasurer being verified.

It was noted that one of the library trustees acts as librarian, in which connection attention is called to Section 4A, Chapter 41, General Laws, which provides that a town board may, if authorized by vote of the town, appoint any member thereof to another town office or position for the term provided by law, if any, otherwise for a term not exceeding one year. The salary of such appointee must be fixed by vote of the town. This also applies to cases where a town authorizes an elective officer to perform labor on an hourly basis.

It was noted upon examination of park vouchers that several bills did not show sufficient detail to warrant payment and it is recommended that no bills be approved for payment unless they contain full information to substantiate the charges.

It was also found that liabilities incurred by the school department in 1945 were paid out of the 1946 appropriation. Attention is called to Section 31, Chapter 44, General Laws, which prohibits the incurrence of liabilities in excess of appropriations, and to Section 62, Chapter 44, General Laws, which provides a penalty for violation of the above-mentioned section. Attention is also called to Section 64, Chapter 44, General Laws, which provides the manner in which towns may appropriate for unpaid bills of previous years.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash,

summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust and investment funds.

While engaged in making the audit, cooperation was received from all officials of the town, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

HBD:GEM

Assistant Director of Accounts

TOWN OF ROWE

BALANCE SHEET—FEBRUARY 25, 1946

GENERAL ACCOUNTS

ASSETS

Cash		$36842 29
Accounts Receivable:		
Taxes:		
Levy of 1941	$ 112 38	
Levy of 1942	378 03	
Levy of 1943	518 96	
Levy of 1944	824 73	
Levy of 1945	808 14	
		2642 24
Motor Vehicle Excise Taxes:		
Levy of 1941	4 00	
Levy of 1942	18 83	
Levy of 1943	32 21	
Levy of 1944	35 99	
Levy of 1945	28 47	

LIABILITIES AND RESERVES

Federal Withholding Tax Deductions		$ 17 80
State Parks and Reservations Tax-Overestimate		4 22
Dog Licenses—Due County		1 80
Library Donations		60 49
Trust Fund Income:		
Library	$ 20 00	
Foster School	10 10	
Cemetery	24 12	
		54 22
Town Farm Rent Reserve		338 49
Road Machinery Fund		4930 40

		$119 50
Tax Titles		176 30
Departmental:		
Town Farm Rents		14 00
Revenue 1946 to be Provided for	$40532 09	
Less Estimated Receipts Collected	164 09	
		40368 00
Underestimate 1945 County Tax		15 01
Overdrawn Account:		
Veterans' Service District, Chap. 723 Acts of 1945		175 00

Federal Grants:		
Old Age Assistance:		
Assistance	$201 04	
Administration	9 87	
Aid to Dependent Children:		
Assistance	188 67	
Administration	39 78	
		$439 36
Unexpended Appropriation Balances:		
General	38410 92	
Garage Repairs	292 24	
Snow Fence	200 00	
		38903 16
Reserve Fund—Overlay Surplus		996 80
Overlays Reserved for Abatements:		
Levy of 1941	112 38	
Levy of 1942	254 38	
Levy of 1943	371 13	
Levy of 1944	238 72	
Levy of 1945	288 22	
		1264 83

		Revenue Reserved Until Collected:		
		Motor Vehicle Excise Tax	$119 50	
		Tax Title	176 30	
		Departmental	14 00	
				$ 309 80
		Surplus Revenue		33030 97
	$80352 34			$80352 34

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds Cash and Securities	$12515 07	Foster School Fund	$ 200 00
		Wells Library Fund	500 00
		Smith Library Fund	1000 00
		Library Building Fund	36 62
		Wells Cemetery Fund	200 00
		White Cemetery Fund	200 00
		Post-War Rehabilitation Fund	10378 45
	$12515 07		$12515 07

Annual Report

—of the—

SCHOOL COMMITTEE

—for the—

TOWN OF ROWE

1946

FOR THE YEAR ENDING DECEMBER 31, 1946

COMMITTEE MEMBERS

Nellie E. Veber

Bessie J. Pearson — Alice V. Truesdell

Chester T. Ray	Superintendent
Horace Warfield	Attendance Officer
John H. Olson, M. D.	School Physician
Lucie Peterson, R. N.	School Nurse
Daisy I. Rice	Teacher
Clara Cook	Music Teacher

SCHOOL CALENDAR
1947

Schools open	January 6, 1947
Midwinter vacation	February 21 to March 3, 1947
Spring vacation	April 18 to April 28, 1947

Memorial Day	May 30, 1947
Schools close:	Elementary—June 13, 1947
	High School—June 19, 1947

Fall Term

Schools open	September 3, 1947
Armistice Day	November 11, 1947
Thanksgiving Recess	November 27, 28, 1947
Christmas Recess	December 19, 1947 to January 5, 1948

MEMBERSHIP BY AGE AND GRADE

October 1, 1946

Grade	Age 5	6	7	8	9	10	11	12	13	14	15	Total
1		1										1
2			1									1
3				2	1							3
4				1								1
5						1						1
6						1	2					3
7								3	1			4
8												
		1	1	3	1	2	2	3	1			Total 14

REGISTRATION OF MINORS

October 1, 1946

Age Group	5 to 7	7 to 14	Tot.
Boys	2	7	9
Girls	1	10	11
Totals	3	17	20
Distribution:			
In Public Schools	1	17	18
In Private Schools	0	0	0
In Vocational Schools	0	0	0
Not in School	2	0	2
	3	17	20

Report of Superintendent of Schools

To the School Committee and Citizens of the Town of Rowe:

My first annual report is submitted for your consideration.

While I have been associated with your schools only since last July we have faced two real school problems and will have to reach some solution in the months ahead. These problems are, namely, an adequate salary for our teacher and major improvements in our school building. My report will concern itself with these two problems and suggest some possible solutions.

Our estimate for expense next year is based upon a new salary schedule which considers both training and experience. This is a so-called Single Salary Schedule and is similar to the new schedules being adopted in most of our neighboring towns. In order that we may retain our teacher we must pay a salary that will compare with other towns. You may be interested to see how the school dollar is spent in Rowe as compared with 17 other Franklin County towns.

Rowe School Dollar		Av. 17 Franklin County Towns—School Dollar	
Salaries	30c	Salaries	64c
Transportation	37c	Transportation	13c
Tuition	25c	Tuition	5c
Fuel and Other expenses	7c	Fuel	6c
Repairs	½c	Repairs	3c
Texts and supplies	½c	Books and supplies	4c
		Other	5c
	$1 00		$1 00

A comparison such as this is sometimes valuable for one's own satisfaction. This distribution will be changed for 1947 and will probably be in the other towns also. Salary changes will make for this difference in most cases.

In addition to the problem of salary and the suggested new schedule mentioned above, we have a building problem that is much more complex. We were confronted with the regulations of the Department of Public Safety this fall and instructed to prepare to improve our school. It would be well to outline briefly the picture as it deals with school buildings.

1. A Certificate is required to be posted in all school buildings (over ten pupils) showing that the building has been inspected, with the inspection date. In case a Certificate cannot be issued, then a 90-day Acknowledgment is granted. These permits may be continued only as long as the building inspector considers reasonable to bring the building up to Certificate grade.

2. Why our building does not measure up to Certificate grade.

   a. Sanitation—Modern toilets and drinking water are absolutely necessary.

   b. Fire safety—Proper types of heating apparatus with compliance to safety regulations.

   c. Proper ventilation—The size of the classroom is dependent upon proper size for number of pupils and the exchange of fresh and foul air. The type of school furniture is involved as to the number of pupils housed.

3. How we could bring our building up to Certificate grade.

   a. Modern plumbing would require a well or spring, adequate space and sewage disposal. Heat would be necessary to keep the system from freezing.

   b. Modern heating and ventilation would require a new system and would need to be automatic, more or less.

   c. Door locks, seating, aisle space, room size, etc., would all have to meet fire standards.

   d. Proper maintenance would be required after securing the new equipment.

If we will consider these requirements with respect to improving the existing school the cost may be staggering. It even

suggests that perhaps another solution would be in order. It would seem that possibly a committee should be appointed at the Annual Town Meeting to assist the School Committee in getting all of the facts and figures for the future building program. A comparison of needs and costs could be outlined for another Town Meeting at a later date. This is not an attempt to solve this problem but is a step in the right direction I feel.

The school year has been very satisfactory so far and is due to the fine support of the School Committee, teacher, music supervisor and friends of the Department. I sincerely hope that my work in the future will merit the continued loyalty of these people and the support of all interested townspeople.

Respectfully submitted,

CHESTER T. RAY,

Superintendent

Financial Report of the School Committee

Appropriation		$8000 00

SCHOOL SUPERINTENDENT

A. R. Kenyon, salary	$113 34	
A. R. Kenyon, travel expense	13 32	
A. R. Kenyon, office expense	11 18	
Chester Ray, salary	111 68	
Chester Ray, travel	13 34	
Town of Charlemont, office rent	25 00	
		$287 86

HEALTH

Lucie Peterson, R. N.	$53 13	$53 13

TEACHER

Clara Cook, music	$145 00	
Thelma Purinton	40 00	
Daisy Rice	720 00	
Jeanette Sibley	414 00	
Jessie F. Sibley	28 00	
Raymond Wilson, Jr.	348 00	
		$1695 00

HIGH SCHOOL TRANSPORTATION

M. A. Newton	$136 00	
C. C. Shumway	79 20	
H. N. Sibley	141 60	
F. A. Stickney	94 40	
F. A. Veber	143 20	
J. F. Woffenden	36 80	
		$631 20

HIGH SCHOOL TUITION

Town of Charlemont	$156 00	
Town of Greenfield	78 80	
Town of Shelburne	199 68	
City of North Adams	125 00	
		$559 48

ELEMENTARY TRANSPORTATION

C. D. Avery	$ 292 00	
R. J. Holden, Jr.	1239 00	
E. Smith	66 00	
E. W. Veber	515 00	
		$2112 00

ELEMENTARY TUITION

Town of Florida	$300 00	
Town of Monroe	880 00	
		$1180 00

BOOKS

Scott Foresman Co.	$25 92	
D. C. Heath Co.	1 15	
The MacMillan Co.	8 72	
Ray Peterson Co.	69	
O. H. Toothacher	5 42	
The John Winston Co.	31 42	
World Book Co.	2 02	
		$75 34

SUPPLIES

W. E. Aubuchon	$ 8 04
Edward C. Babb Co.	72 86
A. Bjork	25 11

Cascade Paper Co.	$24 95	
Crystal Luster Co.	16 14	
Deland's Music Store	3 06	
S. Gould	2 25	
D. C. Heath Co.	27 61	
Hobbs and Warren	1 35	
Houghton Mifflin Co.	2 29	
Gledhill Bros. Inc.	11 70	
H. N. Sibley	1 10	
		$196 46

FUEL

C. C. Shumway	$34 00	
H. Sifton	3 25	
G. A. Truesdell	50 50	
		$87 75

JANITOR

H. Sifton	$115 00	
B. Veber	16 20	
N. Veber	64 60	
		$195 80

MISCELLANEOUS

Northern Berkshire Gas Co.	$45 93	$45 93

SCHOOL COMMITTEE EXPENSES

Lucy Avery, transportation	$7 50	
Gertrude Ogden	6 25	
Verna Taylor	2 00	
Franklin School Committee Association	3 00	
Bessie J. Pearson, postage	1 43	
		$20 18

REPAIRS AND REPLACEMENTS

A. L. Avery	$ 1 85	
D. A. Lanow	8 34	
George Quinn	6 85	
H. Sifton	10 50	
Smith System Heating Co.	5 45	
J. F. Woffenden	177 85	
		$210 84

RECAPITULATION

Superintendent	$ 287 86	
Health	53 13	
Teacher	1695 00	
High School Transportation	631 20	
High School Tuition	559 48	
Elementary Transportation	2112 00	
Elementary Tuition	1180 00	
Books	75 34	
Supplies	196 46	
Fuel	87 75	
Janitor	195 80	
Miscellaneous	45 93	
School Committee Expenses	20 18	
Repairs and Replacements	210 84	
		$7350 97

Respectfully submitted.

NELLIE E. VEBER
BESSIE J. PEARSON
ALICE V. TRUESDELL
School Committee

Report of the School and Public Health Nurse

To Superintendent Chester Ray:

In the spring Dr. George Gould, assisted by the nurse, conducted a diphtheria toxoid clinic at the Rowe school. Since this clinic the state department of public health issued a warning stating that diphtheria is increasing in the state and urging that all children be immunized. The health department advises that a booster dose be given now if a child was immunized more than three years ago. Only three children from the Rowe school took advantage of this opportunity.

In July, pre-school children from Rowe attended the Well-Child conference at Charlemont. Dr. Alexander Nadas was the examining physician. Mrs. Gerda Horst of the state department of public health was the nutritionist. The plan of these conferences is not to treat sick children, but to try to have every pre-school child seen at least once a year by a physician to be sure that each child has no remediable defects, to be sure that each child is receiving the right food, to advise mothers whose children may have habit training problems, and to urge immunization of children against diphtheria, whooping cough, smallpox and tetanus.

Hearing testing has been done using the audiometer loaned by the state department of public health. One child was found to have a hearing loss and was taken to the Clark school for the deaf in Northampton for final testing. The Clark school recommended that she be given private lip reading instruction.

Dr. Glade Hall assisted by the nurse, conducted a dental clinic in the school. This was made possible through the cooperation of the American Red Cross and the Charlemont board of

health. Dr. Hall first examined the children's teeth, then notices were sent home telling the amount and cost of work needed. If parents wished the work done, they signed and returned the notice to school. Otherwise they were urged to take their children to their family dentist.

Vision testing has been completed using the Massachusetts Vision Test loaned to us by the state department of health. The new equipment is a great improvement over the former Snellen chart method.

A considerable number of home visits have been made in follow-up of annual physical examinations, vision and hearing tests.

Health letters have been sent home to parents, discussing the relationship of good health to good scholastic work, asking that full cooperation be given to any notices which they may receive regarding the health of their children, and urging that they make sure that their children have been immunized against diphtheria and smallpox.

Periodic health inspections have been made and children sent home with minor conditions.

In closing, I wish to express my appreciation for the spirit of cooperation as shown by town officials, interested citizens, parents and teachers.

Respectfully submitted,

LUCIE PETERSON, R. N.,

American Red Cross Public Health Nurse

6/1/2009
PT 167927 1 10 00
HF GROUP - IN